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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, July 1, 1926.

As Commissioner of Corporations and Taxation I submit herewith the Nineteenth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1924. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1924

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation, State House, Boston.*

SIR: — I submit herewith the Nineteenth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1924, and March 31, 1925.

Twenty years have elapsed since the passage of the act which provided for the collection and publication of the financial statistics of the cities and towns in the Commonwealth, and although many changes have been made in the statutes affecting the finances of our municipalities, the report submitted is similar in form to those of previous years. Notwithstanding the changes made in the laws, the general classification of accounts, as used, appears to be in keeping with the most modern classification, and by being able to continue this general classification, we have available comparable figures as to the sources of revenue and the purposes of expenditures for a considerable period of time. A study of these annual reports should be helpful in pointing out the cause of the ever-increasing tax rates. Certain functions of government have shown an enormous increase in cost during the past ten years, partially due to the decrease in the purchasing power of the dollar. Most of the increase, however, is due to additional activities entered into to meet social demands; and so long as additional service at public expense is demanded by the public, there is little likelihood of a material decrease in tax rates. I believe, however, that we are making some progress in the planning of public improvements, and that the increase of taxable property will be at a greater ratio than the increase of indebtedness. At the present time, nearly 20 per cent of the operating cost of government is for interest and debt. By substituting a strictly pay-as-you-go policy for financing all annually recurring costs, we automatically make a saving which will eventually show a reduction in tax rates.

The increase in municipal debt in 1926, as compared with 1925, was 57.75 per cent of the increase shown for the year 1925, as compared with 1924. From information available, I am satisfied that the increase in debt in the year 1927 when compared with 1926 will show a further decrease.

Whether a larger or a smaller amount of the earnings of individuals will be taken from them for the support of government depends entirely on the individuals. Under our Massachusetts laws, it is difficult to postpone to any considerable extent the payment of the cost of government; if service is demanded and supplied, a portion of the cost must be reflected immediately in the tax rate.

FINANCIAL STATUS OF THE MUNICIPALITIES.

Excess or Deficiency of Revenue.

The tables shown on pages x to xiii show actual receipts from revenue available for municipal expenditures and the actual cost of maintenance and operation of the various departments, together with payments for interest and maturing debt. Attention is again called to the fact that the report is made on a cash basis and that deductions based on a single year's transactions might lead to false conclusions; but where a period of two or more years is considered, the conclusions drawn are as accurate as if the report were on a revenue and expense basis. It will be noted that 34 of the 39 cities and 77 of the 79 towns of over 5,000 population show revenue for current charges in excess of the current charges against revenue. With our statutes requiring a sum equal to twenty-five cents on every thousand dollars of assessed valuation to be raised before a loan may be authorized, there should result in practically every municipality an excess of revenue over the ordinary maintenance cost of government.

It will readily be seen that, if surplus revenue accumulated over a period of years

is appropriated to meet ordinary current charges, or if there is a failure to raise sufficient revenue, or laxity on the part of the officials to maintain an average collection of revenue, a tabulation would show a deficit of revenue. If a surplus is consistently shown, then it is evident that the officials are raising sufficient revenue to meet current charges, are striving to collect revenues promptly, and are also including in the tax levy some of the annually recurring outlay accounts.

The aggregate revenue for current charges for all municipalities, classified according to source, and the aggregate charges against revenue, classified according to purpose or function, with the percentage each class bears to the total for the years 1923 and 1924, are shown in the following tables:

Revenue for Current Charges.

| CLASSIFICATION. | 1923 | 1924 | PERCENTAGES | |
|--|---------------|---------------|-------------|--------|
| | | | 1923 | 1924 |
| Taxes | \$172,289,600 | \$182,973,483 | 80.54 | 80.81 |
| Licenses and permits | 760,387 | 804,420 | 0.36 | 0.36 |
| Fines and forfeits | 726,218 | 833,303 | 0.34 | 0.37 |
| Grants and gifts (for expenses) | 3,025,218 | 3,213,741 | 1.41 | 1.42 |
| All other general revenue | 3,639 | 26,882 | 1- | 0.01 |
| Special assessments (for expenses) | 1,220,140 | 1,435,278 | 0.57 | 0.63 |
| Privileges | 97,351 | 70,799 | 0.05 | 0.03 |
| Departmental | 8,836,496 | 9,625,305 | 4.13 | 4.25 |
| Public service enterprises | 22,035,046 | 22,781,497 | 10.30 | 10.06 |
| Cemeteries | 783,555 | 813,375 | 0.37 | 0.36 |
| Interest | 4,009,905 | 3,689,202 | 1.87 | 1.63 |
| Premiums | 133,665 | 162,564 | 0.06 | 0.07 |
| TOTALS | \$213,921,220 | \$226,429,849 | 100.00 | 100.00 |

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

| CLASSIFICATION. | 1923 | 1924 | PERCENTAGES | |
|---|---------------|---------------|-------------|--------|
| | | | 1923 | 1924 |
| General government | \$8,211,763 | \$9,087,654 | 4.13 | 4.30 |
| Protection of persons and property | 26,577,195 | 28,763,100 | 13.37 | 13.62 |
| Health and sanitation | 14,301,728 | 15,063,149 | 7.19 | 7.13 |
| Highways | 20,312,994 | 20,802,595 | 10.22 | 9.85 |
| Charities | 11,100,276 | 12,305,225 | 5.58 | 5.83 |
| Soldiers' benefits | 1,327,939 | 1,576,378 | 0.67 | 0.75 |
| Schools | 56,890,796 | 59,967,391 | 28.62 | 28.39 |
| Libraries | 2,797,278 | 3,084,190 | 1.41 | 1.46 |
| Recreation | 4,879,408 | 4,896,617 | 2.45 | 2.32 |
| Pensions | 1,690,880 | 1,926,219 | 0.85 | 0.91 |
| Unclassified | 1,823,784 | 1,915,681 | 0.92 | 0.91 |
| Public service enterprises | 12,300,422 | 12,554,001 | 6.19 | 5.94 |
| Cemeteries | 1,099,598 | 1,211,372 | 0.55 | 0.57 |
| Administration of trust funds | 185,301 | 192,839 | 0.09 | 0.09 |
| Maintenance and operation | \$163,499,362 | \$173,346,411 | 82.24 | 82.07 |
| Interest | 16,639,058 | 17,124,958 | 8.37 | 8.11 |
| Debt from revenue | 17,009,248 | 18,859,615 | 8.56 | 8.93 |
| Transfers to sinking funds from revenue | 1,649,406 | 1,873,771 | 0.83 | 0.89 |
| TOTALS | \$198,797,074 | \$211,204,755 | 100.00 | 100.00 |

The above tables show the cost of maintenance of the various functions or activities of government and the relative cost of each; also the source of revenue of the municipalities and the relative amount received from these various sources.

Departmental revenue shows an increase over the preceding year, due entirely to the increase of unclassified receipts as shown in Table I. These receipts are exceptionally large, since we have included the amounts returned to the municipalities on account of the soldiers' bonus fund, so called. This fund was raised by a special tax which was collected either by the State or by the cities and towns and paid to the State; but the amount collected was in excess of the actual requirements, and in ac-

cordance with a special act of the Legislature, the surplus was returned to the municipalities. The money collected to pay the war bonus was received on account of assessments made in the years 1918 to 1921, inclusive, and the return to the cities and towns was made in 1924.

Of the total charges against revenue, 82.07 per cent was for maintenance and operation of the departments, and 17.93 per cent was for interest and debt. Debt and interest charges increased slightly over the previous year, due partly to the amount of betterment assessments paid to sinking funds, and partly to the increase in debt payments. The largest amount expended for maintenance and operation was for schools, being 34.59 per cent of the total maintenance and operation cost; the next largest expenditure was for protection of persons and property, namely 16.59 per cent. The increase in the cost of protection is due, no doubt, to the traffic problem of today, and it would be of value if the cost of maintaining law and order could be shown separately from the cost of traffic control, but at present it seems impracticable to attempt this. The cost of highway maintenance is proportionately less than is shown for the previous year, but the amount shown in Table I for outlays on account of highways is fifty per cent more than was shown in the previous year. Again the effect of the automobile is noted, as the amount expended by the municipalities for highway outlay is in excess of the amount expended for highway maintenance which includes sidewalks and street lighting.

The revenue for current charges for the year 1924 for all cities and towns exceeded the current charges against revenue by \$15,225,094, or 7.21 per cent. Comparing the years 1923 and 1924, we find that the revenue for current charges increased \$12,508,629, or 5.85 per cent, while the current charges against revenue for the same period increased \$12,407,681, or 6.24 per cent.

The policy of this Commonwealth of informing the people as to the cost of governmental activities by causing annually recurring costs to be reflected in the current year's taxes has caused relatively high tax rates. It is evident, however, that this plan meets with approval, for there appears to be a general demand for further restrictions in the incurrence of debt.

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the financial year 1924 was \$246,696,377, an increase over 1923 of \$16,729,407, or 7.27 per cent. The increase in assessed valuation of taxable property was \$322,508,242, or 5.39 per cent.

On pages xxi to xxvii tables are presented showing the net debt January 1, 1926, and the ratio of net debt to assessed valuation for the cities, the towns over 5,000 population, and towns under 5,000 population. The total net debt on January 1, 1926, for all municipalities was \$257,267,711, an increase over that reported on January 1, 1925, of \$11,750,813, or 4.79 per cent. The increase of assessed valuation was \$337,240,247, or 5.35 per cent.

The tables on pages xxi to xxvii classify the municipal indebtedness as general debt and enterprise debt, the general debt being further classified so as to show the amount inside the debt limit and the amount outside the debt limit. Practically all of the general debt outside the debt limit has been issued under authority of special acts of the Legislature. The aggregate general debt January 1, 1926, for all municipalities was \$194,418,516, of which \$77,985,978, or 40.11 per cent, is debt reckoned as outside the limit of indebtedness.

The enterprise debt represents debt incurred for municipal water supplies, municipal lighting plants, and the rapid transit system in Boston, a very small amount being for other public service enterprises. This debt is shown separately, since very little of the carrying charge is reflected directly in the tax rate.

The ratio of net debt to assessed valuation on January 1, 1926, was 3.88 per cent, as compared with 3.90 per cent on January 1, 1925.

In making a comparison between the special debt table as of January 1 of any year with that of the financial year as reported, a slight variation is shown, since the financial years of our cities end between November 30 and March 31 following, the towns only corresponding with the calendar year.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The records of the office relating to the financial condition of the towns of the Com-

monwealth are invaluable in connection with this particular branch of the work. They furnish information required by committees of the Legislature when authority is sought by a municipality to borrow outside the debt limit, and are also utilized to a very great extent by investors in municipal securities.

It has become a fixed policy to make a most thorough investigation of every vote submitted with the notes for certification, and, as a result, the towns have benefited by getting a broader market at a lower rate of interest than obtained prior to the certification act of 1910.

The number of notes certified and the amount of the loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

| YEARS. | REVENUE AND OTHER TEMPORARY LOANS | | GENERAL LOANS | | TOTAL | |
|-----------------------|--------------------------------------|----------------|---------------|--------------|--------|----------------|
| | Number | Amount | Number | Amount | Number | Amount |
| 1911 . . . | 983 | \$8,974,214.59 | 433 | \$737,349.43 | 1,416 | \$9,711,564.02 |
| 1912 . . . | 1,093 | 9,438,850.00 | 831 | 1,093,712.20 | 1,924 | 10,532,562.20 |
| 1913 . . . | 1,241 | 10,958,450.00 | 1,095 | 1,727,363.74 | 2,336 | 12,685,813.74 |
| 1914 . . . | 1,411 | 12,780,963.00 | 1,290 | 1,779,575.29 | 2,701 | 14,560,538.29 |
| 1915 . . . | 1,501 | 13,857,600.00 | 1,306 | 1,505,530.16 | 2,807 | 15,363,130.16 |
| 1916 . . . | 1,437 | 14,066,488.00 | 867 | 1,204,053.62 | 2,304 | 15,270,541.62 |
| 1917 . . . | 1,456 | 15,414,379.22 | 809 | \$19,664.21 | 2,265 | 16,234,043.43 |
| 1918 . . . | 1,665 | 16,434,205.75 | 664 | 711,160.23 | 2,329 | 17,145,365.98 |
| 1919 . . . | 1,483 | 16,914,825.66 | 912 | 1,682,658.12 | 2,395 | 18,597,483.78 |
| 1920 . . . | 1,802 | 20,990,182.84 | 1,339 | 1,869,786.72 | 3,141 | 22,859,969.56 |
| 1921 . . . | 2,176 | 25,695,512.64 | 1,923 | 2,390,275.40 | 4,099 | 28,085,788.04 |
| 1922 . . . | 2,183 | 28,245,427.06 | 2,099 | 2,562,840.93 | 4,282 | 30,808,267.99 |
| 1923 . . . | 2,047 | 26,393,895.80 | 1,946 | 2,580,032.00 | 3,993 | 28,973,947.80 |
| 1924 . . . | 2,230 | 30,644,443.62 | 2,028 | 2,688,215.00 | 4,258 | 33,332,658.62 |
| 1925 . . . | 2,284 | 32,005,695.54 | 2,108 | 2,844,251.56 | 4,392 | 34,849,947.10 |
| 1926 ¹ . . | 1,538 | 23,132,586.25 | 667 | \$68,695.00 | 2,205 | 24,001,281.25 |

¹ To July 1.

THE AUDITING OF MUNICIPAL ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

This particular work of the Division is constantly increasing. The number of requests for annual audits has prevented the making of a first general audit in all cities and towns as contemplated by the statute, although we are gradually increasing the force of examiners for this work. The number of examiners, however, who can be added during the year is necessarily limited, for even experienced accountants in commercial work must be trained for this particular kind of work, especially where a system of accounts is to be installed.

The auditing of accounts has in the past disclosed serious losses to a number of our cities and towns, but in cases where more frequent audits are requested the conditions found are quite satisfactory. The demands on the part of the public, not only for service at public expense, but for information as to the costs of such service, necessitate careful planning on the part of the administrative officials and prompt and accurate recording of all financial transactions by the accounting and financial officers.

Real progress has been made by many of our municipalities both in providing revenue to meet their needs and in the accounting, but there are still too many places that seem to think that the tax rate must not exceed a certain figure, regardless of the amount appropriated; in other words, they fail to see that a carefully planned budget automatically fixes the tax rate and that any other method is likely to result in a fluctuating tax rate and embarrassment to the taxpayer.

The system of accounts recommended is designed to set forth clearly the true financial condition of the municipality, and the audit reports seek to be constructive rather than critical. During the past year accounting systems have been installed in 14 cities and towns, making a total to date of 164. In addition to installing the 14 systems of accounts, audits have been made in 97 other cities and towns and assistance rendered to a number of cities and towns where systems had previously been installed.

CONCLUSION.

The work of this Division was never more exacting, legislation each year pertaining to municipal finances increasing the duties, and I wish to express to the entire office

force my appreciation of the efficient manner in which their respective duties have been performed, particularly to Mr. Edward H. Fenton, Deputy Director and Chief Examiner, who has charge of the auditing of city and town accounts and the installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation and tabulation of this report.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

STATE HOUSE, BOSTON, July 1, 1926.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 79 towns having a population of 5,000 or over; and (III) the 237 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows:—(A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1925, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 81.4 per cent is from general revenue sources and 18.6 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.7 per cent from general and 20.3 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$14,534,667.53, of which \$7,849,180.30, or 54.0 per cent, was interest on the general debt; \$1,583,872.41, or 10.9 per cent, was interest on revenue and other temporary loans; and the remaining 35.1 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,680,045.32, or 25.0 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Nearly 56 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1924, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1924 for the several purposes specified, and the amount

of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1924 was \$726,464.60, of which *Boston* paid \$415,511.87, or 57.2 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1924.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-123), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 126-133, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 136, 137) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
- IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1922, 1923, and 1924
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
- V. Net Debt January 1, 1926, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population

Excess or Deficiency of Revenue: Cities.

| CITIES. (In order of Population, 1925) | REVENUE FOR CURRENT CHARGES | | | | | CURRENT | |
|---|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 1920 | 1921 | 1922 | 1923 | 1924 | 1920 | 1921 |
| BOSTON . . . | \$49,652,788 | \$50,406,827 | \$52,885,270 | \$55,927,845 | \$57,155,673 | \$46,447,458 | \$48,735,645 |
| WORCESTER . . | 6,889,246 | 8,588,983 | 8,710,718 | 9,222,249 | 10,398,003 | 7,695,374 | 8,073,261 |
| SPRINGFIELD . | 6,232,906 | 7,321,346 | 8,052,196 | 8,447,794 | 9,923,075 | 6,144,562 | 6,845,642 |
| FALL RIVER . . | 4,931,670 | 4,781,326 | 6,111,442 | 6,287,380 | 6,599,039 | 4,867,350 | 5,043,893 |
| CAMBRIDGE . . | 5,397,844 | 5,193,833 | 5,549,395 | 5,981,842 | 6,582,047 | 5,209,184 | 5,468,335 |
| NEW BEDFORD . | 5,443,541 | 6,443,194 | 6,765,172 | 7,305,198 | 7,383,063 | 5,512,180 | 6,299,891 |
| LOWELL . . . | 3,886,247 | 4,618,368 | 4,700,760 | 5,645,091 | 5,133,521 | 4,074,783 | 4,728,935 |
| LYNN . . . | 3,451,204 | 3,657,950 | 4,080,999 | 4,467,809 | 4,696,399 | 3,520,351 | 3,925,411 |
| SOMERVILLE . . | 2,925,574 | 3,049,520 | 3,237,388 | 3,142,358 | 3,709,657 | 2,858,548 | 2,984,078 |
| LAWRENCE . . . | 3,854,364 | 3,721,346 | 3,873,302 | 4,227,606 | 4,733,191 | 3,614,989 | 3,664,630 |
| BROCKTON . . . | 2,266,347 | 2,918,690 | 2,922,413 | 3,332,879 | 3,443,792 | 2,683,071 | 2,987,029 |
| HOLYOKE . . . | 3,465,681 | 3,995,693 | 4,047,841 | 4,198,434 | 4,644,014 | 3,616,151 | 3,789,991 |
| QUINCY . . . | 2,308,896 | 2,302,492 | 2,949,949 | 3,003,285 | 2,995,037 | 2,404,159 | 2,574,056 |
| NEWTON . . . | 3,097,921 | 2,967,606 | 3,169,569 | 3,308,225 | 3,618,144 | 2,841,758 | 2,832,935 |
| MALDEN . . . | 1,705,713 | 1,864,954 | 1,984,923 | 2,177,885 | 2,383,205 | 1,715,877 | 1,881,919 |
| HAVERHILL . . | 1,893,607 | 2,257,941 | 2,265,375 | 2,275,169 | 2,371,191 | 2,034,875 | 2,142,569 |
| MEDFORD . . . | 1,401,300 | 1,539,313 | 1,770,200 | 1,993,122 | 2,125,053 | 1,371,345 | 1,617,768 |
| CHELSEA . . . | 1,376,421 | 1,470,468 | 1,795,682 | 2,157,161 | 2,110,761 | 1,486,094 | 1,689,050 |
| PITTSFIELD . . | 1,571,488 | 1,610,920 | 1,800,087 | 1,906,746 | 2,029,552 | 1,532,071 | 1,658,521 |
| FITCHBURG . . | 1,696,462 | 1,833,161 | 1,943,322 | 1,981,440 | 2,052,839 | 1,802,986 | 1,937,635 |
| SALEM . . . | 1,702,644 | 1,776,754 | 1,984,773 | 2,166,883 | 2,188,642 | 1,745,302 | 1,875,521 |
| EVERETT . . . | 1,163,844 | 1,806,111 | 1,842,721 | 1,902,942 | 1,947,160 | 1,479,972 | 1,607,919 |
| CHICOPEE . . . | 1,459,613 | 1,668,286 | 1,783,840 | 1,853,423 | 2,189,130 | 1,385,294 | 1,479,670 |
| TAUNTON . . . | 1,591,014 | 1,738,266 | 1,877,822 | 1,983,362 | 2,026,618 | 1,648,207 | 1,770,704 |
| WALTHAM . . . | 1,179,172 | 1,105,171 | 1,352,919 | 1,695,345 | 1,581,640 | 1,100,617 | 1,225,973 |
| REVERE . . . | 962,889 | 1,124,327 | 1,258,627 | 1,395,360 | 1,618,378 | 1,069,161 | 1,242,868 |
| NORTHAMPTON . | 592,137 | 873,298 | 842,872 | 950,298 | 1,045,338 | 666,505 | 720,337 |
| GLOUCESTER . . | 990,426 | 1,047,342 | 1,150,215 | 1,239,180 | 1,270,401 | 1,037,638 | 1,056,854 |
| NORTH ADAMS . | 697,156 | 822,351 | 787,748 | 854,860 | 922,383 | 653,259 | 680,738 |
| BEVERLY . . . | 1,179,306 | 1,330,291 | 1,300,804 | 1,316,543 | 1,413,903 | 1,100,416 | 1,243,330 |
| LEOMINSTER . . | 501,655 | 607,577 | 669,887 | 701,927 | 706,383 | 522,558 | 616,214 |
| ATTLEBORO . . | 775,883 | 882,070 | 956,661 | 946,903 | 944,810 | 736,880 | 874,977 |
| MELROSE . . . | 758,684 | 780,692 | 892,701 | 925,096 | 1,050,622 | 775,471 | 846,246 |
| PEABODY . . . | 857,101 | 1,049,485 | 1,237,525 | 1,346,928 | 1,332,256 | 902,144 | 1,089,571 |
| WESTFIELD . . | 865,688 | 866,540 | 986,870 | 1,052,795 | 1,062,514 | 829,856 | 856,210 |
| GARDNER . . . | 605,577 | 708,915 | 685,458 | 855,494 | 922,136 | 556,324 | 635,260 |
| WOBURN . . . | 561,543 | 651,723 | 799,867 | 759,168 | 803,773 | 642,286 | 698,105 |
| MARLBOROUGH . | 479,676 | 505,041 | 522,332 | 537,907 | 658,078 | 505,185 | 519,953 |
| NEWBURYPORT . | 371,538 | 523,346 | 521,599 | 579,578 | 623,481 | 428,321 | 486,443 |
| 39 Cities | \$130,744,766 | \$140,411,547 | \$150,071,244 | \$160,056,510 | \$168,394,902 | \$129,218,562 | \$138,408,087 |

Excess or Deficiency of Revenue: Cities — Concluded.

| CHARGES AGAINST REVENUE | | | EXCESS (+) OR DEFICIENCY (-) OF REVENUE | | | | |
|-------------------------|----------------------|----------------------|---|---------------------|---------------------|---------------------|---------------------|
| 1922 | 1923 | 1924 | 1920 | 1921 | 1922 | 1923 | 1924 |
| \$51,809,484 | \$52,092,171 | \$55,228,596 | +\$3,205,330 | +\$1,671,182 | +\$1,075,786 | +\$3,835,674 | +\$1,927,077 |
| 8,493,582 | 8,992,542 | 9,794,829 | -806,128 | +515,722 | +217,136 | +229,707 | +603,174 |
| 7,316,634 | 7,872,531 | 8,392,673 | +88,344 | +475,704 | +735,562 | +575,263 | +1,530,402 |
| 5,149,712 | 5,907,959 | 6,549,823 | +64,320 | -262,567 | +961,730 | +379,421 | +49,216 |
| 5,450,040 | 5,952,252 | 6,235,301 | +188,660 | -274,502 | +99,355 | +29,590 | +346,746 |
| 6,617,928 | 6,835,268 | 6,912,857 | -68,639 | +143,303 | +147,244 | +469,930 | +470,206 |
| 4,928,154 | 5,104,253 | 5,348,645 | -188,536 | -110,567 | -227,394 | +540,838 | -215,124 |
| 4,141,919 | 4,186,964 | 4,619,308 | -69,147 | -267,461 | -60,920 | +280,845 | +77,091 |
| 2,967,670 | 3,038,665 | 3,186,456 | +67,026 | +65,442 | +269,718 | +103,693 | +523,201 |
| 3,817,954 | 4,024,685 | 4,531,977 | +239,375 | +56,716 | +55,348 | +202,921 | +201,214 |
| 3,010,717 | 3,147,586 | 3,297,875 | -416,724 | -68,339 | -88,304 | +185,293 | +145,917 |
| 3,681,485 | 4,116,594 | 4,014,356 | -150,470 | +205,702 | +366,356 | +81,840 | +629,658 |
| 2,696,929 | 2,851,704 | 2,998,278 | -95,263 | -271,564 | +253,020 | +151,581 | -3,241 |
| 3,115,503 | 3,259,517 | 3,408,270 | +256,163 | +134,671 | +54,066 | +48,708 | +209,874 |
| 1,873,546 | 2,068,616 | 2,211,179 | -10,164 | -16,965 | +111,377 | +109,269 | +172,026 |
| 2,129,687 | 2,201,747 | 2,332,944 | -141,268 | +115,372 | +135,688 | +73,422 | +38,247 |
| 1,704,674 | 1,804,888 | 1,906,223 | +29,955 | -78,455 | +65,526 | +188,234 | +218,830 |
| 1,791,780 | 1,970,660 | 2,206,911 | -109,673 | -218,582 | +3,902 | +186,501 | -96,150 |
| 1,639,652 | 1,724,480 | 1,854,143 | +39,417 | -47,601 | +160,435 | +182,266 | +175,409 |
| 1,886,589 | 1,908,682 | 2,023,484 | -106,524 | -104,474 | +56,733 | +72,758 | +29,355 |
| 1,953,357 | 1,975,671 | 1,970,020 | -42,658 | -98,767 | +31,416 | +191,212 | +218,622 |
| 1,672,893 | 1,808,165 | 1,961,253 | -316,128 | +198,192 | +169,828 | +94,777 | -14,093 |
| 1,560,095 | 1,718,957 | 1,864,727 | +74,319 | +188,616 | +223,745 | +134,466 | +324,403 |
| 1,755,248 | 1,803,550 | 1,957,886 | -57,193 | -32,438 | +122,574 | +179,812 | +68,732 |
| 1,298,311 | 1,370,641 | 1,493,141 | +78,555 | -120,802 | +54,608 | +324,704 | +88,499 |
| 1,269,883 | 1,481,579 | 1,693,911 | -106,272 | -118,541 | -11,256 | -86,219 | -75,533 |
| 759,216 | 888,883 | 938,955 | -74,368 | +152,961 | +83,656 | +61,415 | +106,383 |
| 1,089,546 | 1,145,166 | 1,172,975 | -47,212 | -9,512 | +60,669 | +94,014 | +97,426 |
| 725,353 | 759,794 | 777,729 | +43,897 | +141,643 | +62,395 | +95,066 | +144,654 |
| 1,241,014 | 1,286,331 | 1,371,983 | +78,890 | +86,961 | +59,790 | +30,212 | +41,920 |
| 603,595 | 632,768 | 674,294 | -20,903 | -8,637 | +66,292 | +72,159 | +32,089 |
| 862,645 | 875,289 | 902,678 | +39,003 | +7,093 | +94,016 | +71,614 | +42,132 |
| 880,847 | 903,367 | 926,598 | -16,787 | -65,554 | +11,854 | +21,729 | +124,024 |
| 1,105,271 | 1,220,452 | 1,235,200 | -45,043 | -40,086 | +132,254 | +126,476 | +97,056 |
| 887,087 | 956,406 | 971,926 | +35,832 | +10,330 | +99,783 | +96,389 | +90,588 |
| 713,937 | 706,308 | 759,164 | +49,253 | +73,655 | -28,479 | +149,186 | +162,972 |
| 748,804 | 790,414 | 790,524 | -80,743 | -46,382 | +51,063 | -31,246 | +13,249 |
| 519,993 | 539,164 | 612,076 | -25,509 | -14,912 | +2,339 | -1,257 | +46,002 |
| 488,451 | 545,168 | 614,296 | -56,783 | +36,903 | +33,148 | +34,410 | +9,185 |
| \$144,359,185 | \$150,469,837 | \$159,743,464 | +\$1,526,204 | +\$2,003,460 | +\$5,712,059 | +\$9,588,673 | +\$8,651,438 |

Excess or Deficiency of Revenue: Towns over 5,000 Population.

| TOWNS. (In order of Popu- lation, 1925) | REVENUE FOR CURRENT CHARGES | | | | | CURRENT CHARGES AGAINST REVENUE | | | | | EXCESS (+) OR DEFICIENCY (-) OF REVENUE | | | | |
|---|-----------------------------|-------------|-------------|-------------|-------------|---------------------------------|-------------|-------------|-------------|-------------|---|------------|------------|-----------|------------|
| | 1920 | 1921 | 1922 | 1923 | 1924 | 1920 | 1921 | 1922 | 1923 | 1924 | 1920 | 1921 | 1922 | 1923 | 1924 |
| Brookline . . . | \$2,502,938 | \$2,527,578 | \$2,089,860 | \$2,747,340 | \$2,965,091 | \$2,396,672 | \$2,628,735 | \$2,642,059 | \$2,730,330 | \$2,736,204 | +\$106,266 | -\$101,157 | +\$347,801 | +\$17,010 | +\$228,887 |
| Watertown . . . | 934,030 | 1,057,998 | 1,096,459 | 1,194,983 | 1,364,912 | 915,352 | 1,002,962 | 1,020,599 | 1,112,663 | 1,201,053 | 18,678 | 55,036 | 75,860 | 82,330 | 163,859 |
| Arlington . . . | 851,863 | 886,142 | 1,011,616 | 1,085,338 | 1,277,854 | 799,242 | 883,588 | 916,377 | 993,664 | 1,086,623 | 52,621 | 2,554 | 95,239 | 91,674 | 191,231 |
| Framingham . . . | 758,666 | 797,611 | 871,873 | 1,036,329 | 1,065,092 | 727,304 | 810,917 | 838,291 | 886,677 | 934,908 | 31,362 | 83,306 | 133,582 | 149,652 | 100,184 |
| Methuen . . . | 666,920 | 757,934 | 746,544 | 772,791 | 836,552 | 610,502 | 664,462 | 645,206 | 722,065 | 794,438 | 56,418 | 93,472 | 101,338 | 50,726 | 42,059 |
| Weymouth . . . | 509,717 | 525,471 | 529,284 | 599,846 | 716,647 | 476,054 | 508,022 | 488,124 | 530,682 | 599,559 | 33,663 | 17,449 | 41,160 | 89,164 | 117,088 |
| Winthrop . . . | 527,435 | 523,847 | 613,790 | 660,133 | 675,145 | 504,863 | 559,705 | 559,030 | 582,377 | 567,961 | 22,590 | 35,858 | 54,760 | 106,756 | 107,184 |
| Wakefield . . . | 698,806 | 760,375 | 832,103 | 940,371 | 1,064,398 | 673,747 | 738,517 | 759,416 | 858,430 | 956,597 | 23,059 | 20,558 | 72,687 | 82,541 | 107,801 |
| Southbridge . . . | 320,462 | 377,956 | 390,727 | 432,835 | 437,902 | 302,661 | 347,784 | 358,073 | 380,320 | 401,224 | 17,801 | 30,172 | 32,654 | 72,515 | 36,678 |
| West Springfield . . . | 567,398 | 561,239 | 749,125 | 819,268 | 918,839 | 475,700 | 571,055 | 641,406 | 705,855 | 749,570 | 91,698 | 17,719 | 177,719 | 113,443 | 169,269 |
| Belmont . . . | 507,324 | 561,688 | 621,369 | 739,910 | 925,304 | 492,860 | 573,863 | 643,445 | 706,033 | 818,859 | 14,464 | 12,175 | 107,024 | 133,877 | 106,445 |
| Greenfield . . . | 481,228 | 557,734 | 661,250 | 697,114 | 851,025 | 428,582 | 488,101 | 561,200 | 587,502 | 648,535 | 52,645 | 69,633 | 100,050 | 109,612 | 202,490 |
| Milford . . . | 334,438 | 346,946 | 407,941 | 459,415 | 429,323 | 332,265 | 368,040 | 406,853 | 402,337 | 413,127 | 2,173 | 21,094 | 1,088 | 97,078 | 14,196 |
| Clinton . . . | 385,902 | 422,773 | 496,806 | 449,290 | 488,187 | 350,358 | 412,642 | 423,972 | 427,823 | 443,349 | 25,544 | 10,131 | 72,834 | 21,467 | 44,838 |
| Norwood . . . | 582,154 | 690,658 | 785,584 | 889,122 | 940,130 | 609,703 | 696,566 | 751,508 | 783,767 | 807,032 | 27,549 | 3,908 | 34,076 | 105,359 | 133,098 |
| Dedham . . . | 545,288 | 550,669 | 568,784 | 583,505 | 662,151 | 485,262 | 511,643 | 520,472 | 534,217 | 564,100 | 60,026 | 39,026 | 48,312 | 49,288 | 97,991 |
| Adams . . . | 340,611 | 397,796 | 339,319 | 460,898 | 440,199 | 308,280 | 330,507 | 338,827 | 383,884 | 413,753 | 32,331 | 67,289 | 49,508 | 77,009 | 26,446 |
| Webster . . . | 257,608 | 390,756 | 390,082 | 399,669 | 446,464 | 303,894 | 335,550 | 346,400 | 334,711 | 344,208 | 46,196 | 55,197 | 43,682 | 64,958 | 102,256 |
| Braintree . . . | 503,899 | 540,735 | 619,668 | 723,756 | 769,676 | 439,788 | 500,472 | 549,401 | 572,234 | 613,088 | 64,111 | 40,263 | 70,067 | 151,522 | 156,588 |
| Plymouth . . . | 518,435 | 607,451 | 574,589 | 694,732 | 633,948 | 479,194 | 545,431 | 509,217 | 511,455 | 534,313 | 33,261 | 62,020 | 65,372 | 123,277 | 99,635 |
| Natick . . . | 430,885 | 511,743 | 528,288 | 645,457 | 742,153 | 465,057 | 503,879 | 518,182 | 569,269 | 590,813 | 34,772 | 9,864 | 10,106 | 76,188 | 151,340 |
| Milton . . . | 742,115 | 743,276 | 792,081 | 738,514 | 807,329 | 662,061 | 663,896 | 671,549 | 703,838 | 754,789 | 79,154 | 79,380 | 121,432 | 89,678 | 52,540 |
| Saugus . . . | 331,958 | 339,853 | 394,407 | 481,024 | 508,069 | 333,130 | 350,182 | 371,069 | 397,768 | 417,192 | 1,172 | 671 | 23,338 | 83,256 | 91,777 |
| Danvers . . . | 444,098 | 439,298 | 489,206 | 620,127 | 620,127 | 414,288 | 428,925 | 453,531 | 508,435 | 551,954 | 29,800 | 60,373 | 95,553 | 89,771 | 168,173 |
| Easthampton . . . | 332,422 | 316,935 | 396,874 | 447,497 | 450,341 | 270,193 | 313,208 | 311,342 | 349,051 | 384,999 | 122,229 | 3,727 | 84,532 | 98,446 | 65,342 |
| Winchester . . . | 585,748 | 666,327 | 644,030 | 706,740 | 764,264 | 528,902 | 566,402 | 572,584 | 591,499 | 669,218 | 56,846 | 99,925 | 71,446 | 115,241 | 95,046 |
| Amesbury . . . | 275,201 | 304,946 | 353,787 | 353,812 | 406,256 | 190,115 | 324,792 | 343,632 | 370,960 | 370,960 | 53,914 | 20,678 | 28,995 | 10,180 | 35,296 |
| Palmer . . . | 197,670 | 256,545 | 308,860 | 425,337 | 456,337 | 190,421 | 261,008 | 268,080 | 286,980 | 334,139 | 7,249 | 4,463 | 40,810 | 12,502 | 122,138 |
| Farhaven . . . | 202,535 | 257,415 | 317,761 | 357,049 | 394,348 | 223,776 | 275,618 | 311,365 | 359,296 | 379,273 | 21,241 | 18,293 | 6,396 | 2,247 | 15,075 |
| Andover . . . | 339,773 | 356,622 | 412,333 | 501,318 | 617,393 | 302,702 | 322,830 | 349,639 | 389,078 | 484,033 | 37,071 | 33,792 | 62,694 | 105,240 | 133,360 |
| Northbridge . . . | 141,354 | 269,679 | 259,447 | 345,717 | 361,799 | 187,838 | 216,610 | 260,801 | 289,278 | 303,307 | 46,484 | 53,069 | 1,354 | 56,455 | 86,492 |
| North Attleborough . . . | 422,272 | 430,190 | 473,727 | 492,100 | 492,100 | 402,454 | 429,933 | 415,951 | 416,195 | 428,323 | 19,818 | 17,257 | 5,760 | 97,552 | 63,777 |
| North Attleborough . . . | 283,283 | 391,425 | 421,529 | 427,556 | 479,874 | 181,210 | 334,599 | 338,589 | 379,797 | 431,069 | 34,927 | 56,826 | 82,940 | 47,789 | 45,805 |
| Bridgewater . . . | 186,758 | 177,711 | 202,224 | 212,166 | 219,886 | 100,768 | 190,764 | 194,302 | 199,533 | 199,533 | 5,062 | 13,057 | 11,460 | 17,864 | 20,353 |
| Middleborough . . . | 316,821 | 365,060 | 364,659 | 424,143 | 438,927 | 298,357 | 344,048 | 340,548 | 361,332 | 393,528 | 18,470 | 21,012 | 24,151 | 42,151 | 54,769 |
| Stonham . . . | 311,048 | 306,841 | 306,478 | 336,015 | 350,872 | 268,337 | 285,925 | 281,806 | 311,056 | 354,561 | 25,635 | 25,635 | 10,553 | 24,959 | 3,689 |
| Wellesley . . . | 527,934 | 533,261 | 673,410 | 706,551 | 809,507 | 487,253 | 529,195 | 500,198 | 632,644 | 715,730 | 40,701 | 3,346 | 113,212 | 73,907 | 93,777 |

| | | | | | | | | | | | | | | | | |
|-------------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Dartmouth | • | 199,762 | 252,179 | 291,887 | 370,328 | 385,511 | 173,980 | 228,069 | 260,592 | 303,854 | 377,640 | +25,782 | +24,110 | +31,275 | +66,474 | +7,871 |
| Needham | • | 200,520 | 376,939 | 393,902 | 432,354 | 501,282 | 290,314 | 323,385 | 346,554 | 390,082 | 438,595 | +206 | +47,348 | +42,322 | +42,322 | +42,322 |
| Swampscott | • | 459,936 | 481,756 | 526,898 | 596,745 | 583,047 | 583,047 | 482,063 | 503,742 | 539,979 | 587,567 | +25,402 | +23,156 | +56,766 | +56,766 | +56,767 |
| Ludlow | • | 201,319 | 224,992 | 287,371 | 297,035 | 308,047 | 182,857 | 232,500 | 244,884 | 258,770 | 283,412 | +18,462 | -7,508 | +42,487 | +38,865 | +24,635 |
| Reading | • | 513,641 | 560,307 | 562,806 | 657,650 | 680,676 | 488,717 | 523,985 | 521,264 | 590,571 | 613,117 | +24,924 | +30,322 | +41,542 | +67,079 | +67,559 |
| Ware | • | 243,386 | 333,177 | 259,603 | 267,630 | 326,096 | 216,315 | 235,055 | 253,854 | 262,388 | 305,059 | +27,071 | +18,124 | +5,749 | +5,749 | +21,037 |
| Marblehead | • | 490,897 | 540,852 | 550,364 | 554,438 | 604,348 | 489,532 | 483,213 | 458,269 | 501,279 | 543,743 | +1,365 | +2,025 | +23,065 | +53,160 | +60,605 |
| Hudson | • | 317,689 | 283,634 | 329,391 | 386,044 | 404,192 | 276,795 | 273,107 | 306,286 | 326,716 | 347,400 | +40,894 | +9,527 | +23,685 | +59,928 | +60,792 |
| Montague | • | 178,161 | 227,023 | 236,094 | 271,191 | 275,552 | 180,481 | 196,630 | 235,033 | 242,379 | 243,214 | -2,920 | +30,393 | +1,061 | +28,812 | +32,338 |
| Rockland | • | 226,028 | 294,833 | 212,609 | 315,800 | 338,876 | 228,458 | 258,033 | 262,107 | 265,564 | 283,484 | +2,300 | +35,000 | +12,902 | +40,236 | +45,392 |
| Maynard | • | 174,744 | 195,080 | 212,642 | 233,880 | 272,427 | 154,221 | 168,498 | 171,262 | 194,205 | 198,743 | +28,584 | +11,380 | +41,504 | +73,684 | +73,684 |
| Stoughton | • | 223,541 | 220,468 | 241,998 | 284,420 | 284,783 | 214,422 | 218,058 | 235,359 | 240,027 | 249,810 | +9,119 | +2,410 | +6,639 | +44,402 | +34,973 |
| Whitman | • | 211,701 | 233,460 | 240,063 | 281,348 | 273,607 | 209,574 | 227,071 | 232,697 | 242,603 | 251,335 | +2,127 | +5,789 | +7,366 | +38,745 | +22,272 |
| Lexington | • | 385,731 | 422,922 | 476,320 | 482,575 | 505,566 | 363,030 | 419,634 | 430,829 | 451,146 | 454,526 | +32,761 | +3,288 | +25,491 | +31,429 | +51,040 |
| Concord | • | 467,139 | 437,018 | 471,641 | 498,736 | 473,499 | 442,705 | 450,800 | 431,661 | 439,220 | 447,387 | +44,434 | +6,218 | +39,990 | +99,516 | +32,112 |
| Franklin | • | 242,883 | 256,695 | 290,845 | 276,324 | 303,799 | 222,640 | 245,089 | 249,185 | 258,990 | 280,424 | +20,243 | +8,006 | +11,660 | +17,334 | +23,375 |
| Grafton | • | 156,763 | 187,603 | 181,786 | 193,856 | 196,972 | 129,121 | 146,737 | 167,780 | 168,194 | 180,400 | +7,58 | +10,026 | +14,006 | +25,662 | +16,576 |
| North Andover | • | 306,062 | 280,983 | 330,478 | 333,323 | 341,720 | 241,730 | 244,256 | 259,955 | 269,954 | 305,487 | +64,332 | +16,835 | +21,028 | +60,524 | +47,836 |
| South Hadley | • | 210,381 | 222,145 | 215,442 | 242,754 | 255,436 | 193,775 | 200,207 | 201,992 | 214,373 | 232,839 | +16,006 | +16,432 | +28,381 | +28,381 | +22,597 |
| Mansfield | • | 319,311 | 296,551 | 399,707 | 419,539 | 456,318 | 131,184 | 334,763 | 340,306 | 386,593 | 384,305 | +8,927 | -53,212 | +59,401 | +32,946 | +72,013 |
| Chelmsford | • | 189,267 | 180,769 | 248,135 | 251,013 | 242,991 | 157,292 | 184,827 | 195,975 | 208,005 | 236,514 | +25,375 | -4,058 | +82,160 | +43,008 | +6,477 |
| Spencer | • | 134,916 | 122,728 | 157,603 | 176,558 | 172,892 | 127,892 | 125,991 | 129,726 | 148,086 | 163,948 | +7,024 | -3,263 | +23,395 | +9,517 | +12,610 |
| Walpole | • | 289,005 | 354,627 | 369,598 | 401,308 | 422,586 | 315,422 | 325,913 | 323,598 | 356,583 | 386,519 | -26,417 | +28,714 | +46,000 | +44,725 | +36,067 |
| Millbury | • | 135,210 | 153,900 | 183,942 | 178,034 | 217,860 | 125,100 | 161,428 | 174,664 | 169,859 | 188,726 | +10,110 | -2,528 | +9,278 | +8,175 | +20,134 |
| Great Barrington | • | 191,305 | 215,013 | 225,422 | 225,422 | 235,043 | 175,870 | 186,100 | 200,159 | 213,021 | 226,487 | +14,561 | +5,205 | +14,854 | +12,401 | +8,556 |
| Dracut | • | 90,296 | 128,685 | 132,779 | 151,106 | 202,804 | 93,892 | 110,082 | 142,425 | 151,044 | 164,042 | -3,596 | +18,603 | -9,646 | +38,762 | +38,762 |
| Westborough | • | 119,833 | 129,119 | 149,784 | 148,508 | 165,305 | 129,842 | 133,205 | 135,386 | 143,503 | 154,919 | -4,086 | +14,398 | +10,386 | +5,005 | +10,386 |
| Agawam | • | 129,792 | 136,081 | 189,365 | 206,301 | 248,616 | 133,591 | 149,407 | 194,119 | 223,716 | 225,699 | -3,799 | -13,326 | -4,754 | +17,415 | +22,917 |
| Winchendon | • | 188,719 | 198,767 | 188,632 | 236,279 | 239,089 | 185,679 | 196,850 | 213,846 | 219,618 | 238,849 | +3,040 | +1,917 | +4,786 | +16,661 | +240 |
| Uxbridge | • | 122,545 | 170,779 | 167,398 | 191,926 | 208,520 | 145,199 | 151,561 | 168,515 | 180,986 | 186,487 | +4,909 | -25,580 | +15,837 | +23,411 | +27,534 |
| Hingham | • | 312,167 | 332,354 | 311,842 | 398,462 | 418,884 | 296,852 | 297,273 | 310,432 | 325,481 | 359,122 | +15,313 | +35,081 | +1,410 | +72,981 | +59,782 |
| Ipswich | • | 248,435 | 277,021 | 315,698 | 338,053 | 327,292 | 248,451 | 271,211 | 285,273 | 315,703 | 299,212 | -16 | +5,810 | +30,425 | +22,350 | +28,080 |
| Amherst | • | 204,061 | 198,693 | 194,349 | 215,402 | 242,155 | 186,396 | 193,868 | 192,471 | 204,621 | 214,472 | +17,665 | +2,825 | +1,878 | +10,781 | +27,683 |
| Amherst | • | 232,201 | 298,783 | 290,607 | 257,945 | 259,187 | 219,455 | 248,708 | 244,540 | 239,152 | 244,773 | +12,848 | +11,077 | +45,067 | +18,793 | +12,414 |
| Abington | • | 152,311 | 200,309 | 196,893 | 211,996 | 225,807 | 173,723 | 180,991 | 192,670 | 209,081 | 210,655 | -20,912 | +19,318 | +3,163 | +1,915 | +15,149 |
| Simsbury ¹ | • | - | - | - | - | 285,455 | - | - | - | - | 259,157 | - | - | - | - | +26,298 |
| Barnstable ¹ | • | - | - | - | - | 383,304 | - | - | - | - | 275,115 | - | - | - | - | +108,189 |
| Randolph ¹ | • | - | - | - | - | 157,221 | - | - | - | - | 149,151 | - | - | - | - | +8,070 |
| Wareham ¹ | • | - | - | - | - | 202,239 | - | - | - | - | 206,985 | - | - | - | - | +4,746 |
| Easton | • | 152,817 | 178,573 | 192,939 | 194,377 | 181,277 | 151,249 | 171,601 | 151,836 | 153,800 | 152,276 | +1,568 | -6,972 | +41,103 | +40,577 | +29,001 |
| Orange | • | 139,493 | 198,389 | 174,226 | 189,296 | 203,943 | 167,840 | 187,664 | 170,253 | 176,245 | 180,500 | -28,347 | +10,675 | +3,973 | +13,051 | +23,443 |
| Monson ¹ | • | - | - | - | - | 149,292 | - | - | - | - | 116,415 | - | - | - | - | +32,877 |
| 79 Towns | • | \$27,774,485 | \$30,179,201 | \$33,243,311 | \$35,765,229 | \$40,923,927 | \$26,438,132 | \$28,994,131 | \$30,067,250 | \$31,971,216 | \$35,244,309 | +\$1,336,353 | +\$1,185,070 | +\$3,176,061 | +\$3,794,013 | +\$4,779,618 |

¹ Included in 1924 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

| | CITIES. (In order of Population, 1925) | TOTALS | | | PERCENTAGES | | |
|-----------------------|---|------------------|-----------------|-------------------|-------------|----------|-------------------|
| | | Maintenance | Interest | Debt Requirements | Maintenance | Interest | Debt Requirements |
| BOSTON | | \$55,228,596.41 | \$6,720,346.52 | \$4,322,566.53 | 80.0 | 12.2 | 7.8 |
| WORCESTER | | 9,794,828.65 | 8,127,005.41 | 1,019,700.00 | 83.0 | 6.6 | 10.4 |
| SPRINGFIELD | | 8,392,672.77 | 7,065,184.21 | 739,500.00 | 84.2 | 7.0 | 8.8 |
| FALL RIVER | | 6,549,822.84 | 5,092,776.40 | 933,710.00 | 77.7 | 8.0 | 14.3 |
| CAMBRIDGE | | 6,235,300.93 | 5,045,861.80 | 626,943.37 | 80.9 | 9.0 | 10.1 |
| NEW BEDFORD | | 6,912,857.33 | 5,035,930.73 | 1,147,000.00 | 72.8 | 10.6 | 16.6 |
| LOWELL | | 5,348,644.99 | 4,431,263.78 | 547,420.00 | 82.9 | 6.9 | 10.2 |
| LYNN | | 4,619,307.85 | 3,707,455.41 | 584,052.03 | 80.3 | 7.1 | 12.6 |
| SOMERVILLE | | 3,180,455.47 | 2,734,806.73 | 209,980.44 | 85.8 | 6.6 | 6.6 |
| LAWRENCE | | 4,531,976.90 | 3,743,188.06 | 508,645.00 | 82.6 | 7.2 | 11.2 |
| BROCKTON | | 3,297,875.40 | 2,521,995.91 | 513,900.00 | 76.5 | 6.9 | 15.6 |
| HOLYOKE | | 4,014,356.13 | 3,456,986.91 | 334,500.00 | 86.1 | 5.6 | 8.3 |
| QUINCY | | 2,998,278.16 | 2,282,521.96 | 446,394.26 | 76.1 | 9.0 | 14.9 |
| NEWTON | | 3,408,269.77 | 2,873,131.63 | 289,459.02 | 84.3 | 8.5 | 7.2 |
| HAVERHILL | | 2,211,179.10 | 1,729,701.56 | 276,431.18 | 78.2 | 9.3 | 12.5 |
| MALDEN | | 2,332,943.78 | 2,039,368.32 | 285,046.36 | 87.4 | 3.7 | 8.9 |
| MEDFORD | | 1,906,223.34 | 1,469,818.85 | 264,391.10 | 77.1 | 9.0 | 13.9 |
| CHELSEA | | 2,206,910.92 | 1,730,900.57 | 245,435.46 | 78.4 | 10.5 | 11.1 |
| PITTSFIELD | | 1,854,143.25 | 1,374,129.43 | 349,075.00 | 74.1 | 7.1 | 18.8 |
| FITCHBURG | | 2,023,483.65 | 1,653,012.27 | 230,400.00 | 81.7 | 6.9 | 11.4 |
| SALEM | | 1,970,020.02 | 1,632,485.98 | 219,500.00 | 82.9 | 6.0 | 11.1 |
| EVERETT | | 1,961,253.29 | 1,535,192.40 | 232,819.50 | 78.3 | 9.8 | 11.9 |
| CHICOPPEE | | 1,864,727.26 | 1,510,208.42 | 261,900.00 | 81.0 | 5.0 | 14.0 |
| TUNTON | | 1,957,885.78 | 1,552,778.89 | 244,758.69 | 79.3 | 8.2 | 12.5 |
| WALTHAM | | 1,493,140.98 | 1,219,098.91 | 172,996.40 | 81.6 | 6.8 | 11.6 |
| REVERE | | 1,693,911.03 | 1,220,943.42 | 298,718.78 | 72.1 | 10.3 | 17.6 |
| NORTHAMPTON | | 938,954.42 | 829,706.61 | 75,596.00 | 88.4 | 3.6 | 8.0 |
| GLoucester | | 1,172,974.79 | 952,410.91 | 135,375.00 | 81.2 | 7.3 | 11.5 |
| NORTH ADAMS | | 1,777,729.42 | 643,821.25 | 94,270.00 | 83.0 | 4.9 | 12.1 |
| BEVERLY | | 1,371,982.89 | 1,066,176.73 | 182,000.00 | 80.6 | 6.1 | 13.3 |
| LEOMINSTER | | 674,293.77 | 582,531.99 | 63,500.00 | 86.4 | 4.2 | 9.4 |
| ATTLEBORO | | 902,678.38 | 756,032.52 | 93,250.00 | 83.8 | 5.9 | 10.3 |
| MELROSE | | 1,226,597.61 | 83,733.89 | 117,245.00 | 78.3 | 9.0 | 12.7 |
| PEABODY | | 1,235,200.30 | 74,032.49 | 151,000.00 | 81.8 | 6.0 | 12.2 |
| WESTFIELD | | 971,926.31 | 28,839.77 | 59,000.00 | 90.9 | 3.0 | 6.1 |
| GARDNER | | 759,163.99 | 642,154.76 | 76,750.00 | 84.6 | 5.3 | 10.1 |
| WOBURN | | 790,524.16 | 68,034.50 | 168,106.10 | 70.1 | 8.6 | 21.3 |
| MALBOROUGH | | 612,075.94 | 39,115.02 | 103,000.00 | 76.8 | 6.4 | 16.8 |
| NEWBURYPORT | | 614,295.59 | 41,737.15 | 119,000.00 | 73.8 | 6.8 | 19.4 |
| 39 Cities | | \$159,743,463.57 | \$14,534,667.53 | \$16,625,053.96 | 80.5 | 9.1 | 10.4 |

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

| | TOWNS. (In order of Population, 1925) | TOTALS | PERCENTAGES | | | |
|--------------------|--|----------------|----------------|--------------|-------------------|------|
| | | | Maintenance | Interest | Debt Requirements | |
| Brookline | . | \$2,736,304.21 | \$2,383,976.37 | \$156,528.20 | \$156,699.64 | 87.1 |
| Watertown | . | 1,201,053.41 | 925,484.95 | 113,091.90 | 162,476.56 | 77.1 |
| Arlington | . | 1,086,622.53 | 891,081.25 | 80,236.61 | 115,302.67 | 82.0 |
| Frammingham | . | 964,908.03 | 774,356.68 | 89,051.35 | 101,500.00 | 80.3 |
| Methuen | . | 794,493.35 | 655,049.79 | 50,653.03 | 88,790.53 | 82.4 |
| Weymouth | . | 599,558.87 | 523,364.73 | 25,809.50 | 47,184.64 | 87.3 |
| Winthrop | . | 567,961.20 | 455,946.81 | 56,436.37 | 55,578.02 | 80.3 |
| Wakefield | . | 506,596.64 | 787,273.64 | 65,662.16 | 103,660.84 | 82.3 |
| Southbridge | . | 401,224.27 | 353,929.41 | 20,884.86 | 26,410.00 | 88.2 |
| West Springfield | . | 749,570.03 | 614,258.22 | 71,036.81 | 64,275.00 | 81.9 |
| Belmont | . | 818,858.62 | 667,581.16 | 69,341.32 | 81,936.14 | 81.5 |
| Greenfield | . | 648,534.83 | 549,402.32 | 33,132.51 | 67,000.00 | 84.7 |
| Milford | . | 415,126.82 | 364,415.56 | 19,211.26 | 31,500.00 | 87.8 |
| Clinton | . | 443,349.30 | 405,753.18 | 19,096.12 | 18,500.00 | 91.5 |
| Norwood | . | 807,032.48 | 642,606.78 | 45,466.70 | 120,959.00 | 79.6 |
| Dedham | . | 564,160.04 | 498,091.01 | 30,441.19 | 35,627.84 | 88.3 |
| Adams | . | 413,753.46 | 339,539.25 | 28,214.21 | 46,000.00 | 82.1 |
| Webster | . | 344,208.34 | 333,911.62 | 6,296.72 | 4,000.00 | 97.0 |
| Braintree | . | 634,313.17 | 581,714.21 | 11,586.48 | 19,787.07 | 1.9 |
| Plymouth | . | 590,812.91 | 499,875.24 | 10,471.27 | 23,966.66 | 93.5 |
| Natick | . | 754,788.50 | 511,745.64 | 32,167.27 | 46,900.00 | 86.6 |
| Milton | . | 417,191.78 | 374,613.68 | 50,930.71 | 52,755.05 | 87.3 |
| Saugus | . | 551,953.59 | 476,252.99 | 20,209.66 | 22,368.42 | 89.8 |
| Danvers | . | 384,998.64 | 350,297.04 | 13,345.30 | 62,855.26 | 91.0 |
| Easthampton | . | 666,218.34 | 539,149.04 | 56,282.66 | 73,786.64 | 80.6 |
| Winchester | . | 370,960.39 | 317,963.90 | 23,246.49 | 73,750.00 | 83.7 |
| Amesbury | . | 334,138.77 | 295,010.74 | 17,128.03 | 22,000.00 | 88.3 |
| Palmer | . | 379,273.08 | 330,361.16 | 19,876.92 | 28,835.00 | 87.2 |
| Fairhaven | . | 484,033.43 | 351,378.87 | 38,154.56 | 93,500.00 | 72.6 |
| Andover | . | 305,307.20 | 263,910.93 | 19,396.27 | 22,000.00 | 86.4 |
| North Attleborough | . | 428,323.50 | 376,016.93 | 18,306.57 | 34,000.00 | 87.8 |
| Athol | . | 434,069.32 | 350,033.56 | 30,535.76 | 53,500.00 | 80.7 |
| Bridgewater | . | 199,533.45 | 176,708.31 | 6,825.14 | 16,000.00 | 88.6 |
| Middleborough | . | 393,527.89 | 374,755.90 | 6,621.99 | 12,150.00 | 95.2 |
| Stonham | . | 354,561.28 | 294,208.09 | 26,409.26 | 33,943.93 | 83.0 |
| Wellesley | . | 715,730.18 | 595,498.19 | 51,954.38 | 68,277.69 | 83.2 |
| Dartmouth | . | 377,640.18 | 301,158.58 | 30,106.60 | 46,375.00 | 79.7 |
| Needham | . | 438,595.25 | 350,170.14 | 44,022.30 | 44,022.81 | 10.0 |
| Swampscott | . | 557,826.65 | 427,539.97 | 54,946.19 | 75,340.49 | 9.9 |

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
 — Concluded.

| | Towns. (In order of Population, 1925) | Totals | PERCENTAGES | | | |
|--------------------|--|-----------------|-----------------|----------------|-------------------|-------------------|
| | | | Maintenance | Interest | Debt Requirements | Debt Requirements |
| Ludlow . | . | \$283,411.95 | \$268,998.26 | \$7,913.69 | \$6,500.00 | 2.3 |
| Reading . | . | 613,117.17 | 541,967.30 | 29,615.57 | 41,534.30 | 6.8 |
| Ware . | . | 303,059.33 | 274,616.83 | 12,292.50 | 18,150.00 | 6.0 |
| Marblehead . | . | 343,743.97 | 491,327.96 | 23,415.31 | 29,000.00 | 5.3 |
| Hudson . | . | 347,399.57 | 304,294.07 | 17,055.50 | 26,050.00 | 7.5 |
| Montague . | . | 243,213.81 | 224,047.91 | 11,463.90 | 8,000.00 | 3.3 |
| Rockland . | . | 283,483.84 | 270,080.78 | 6,403.06 | 7,000.00 | 2.5 |
| Maynard . | . | 198,742.85 | 181,066.81 | 4,676.04 | 91.1 | 0.5 |
| Stoughton . | . | 249,809.81 | 212,536.15 | 12,773.66 | 24,500.00 | 9.8 |
| Whitman . | . | 251,335.18 | 221,909.10 | 7,426.08 | 88.3 | 0.0 |
| Lexington . | . | 454,525.72 | 363,457.07 | 30,285.48 | 60,783.17 | 13.4 |
| Concord . | . | 447,386.83 | 375,923.32 | 30,743.51 | 40,720.00 | 9.1 |
| Franklin . | . | 280,424.44 | 238,921.60 | 18,502.84 | 23,000.00 | 8.2 |
| Grafton . | . | 180,399.53 | 161,534.84 | 8,594.69 | 25,000.00 | 5.7 |
| North Andover . | . | 305,487.09 | 264,813.54 | 15,673.55 | 25,000.00 | 8.2 |
| South Hadley . | . | 232,838.58 | 219,577.34 | 4,261.24 | 9,000.00 | 3.9 |
| Mansfield . | . | 384,305.03 | 337,921.68 | 16,883.35 | 29,500.00 | 7.7 |
| Chelmsford . | . | 236,514.42 | 200,373.22 | 7,055.20 | 29,086.00 | 12.3 |
| Spencer . | . | 163,948.14 | 149,559.70 | 4,088.44 | 91.2 | 0.0 |
| Warpole . | . | 386,518.88 | 314,869.34 | 20,730.46 | 50,919.08 | 13.2 |
| Millbury . | . | 188,726.23 | 166,538.91 | 6,687.32 | 15,500.00 | 8.2 |
| Great Barrington . | . | 226,486.48 | 182,231.05 | 11,055.43 | 33,200.00 | 14.6 |
| Dracut . | . | 164,042.43 | 138,773.25 | 7,769.18 | 17,500.00 | 10.7 |
| Westborough . | . | 154,919.24 | 134,579.35 | 7,289.89 | 13,050.00 | 8.4 |
| Agawam . | . | 223,698.68 | 168,974.47 | 22,724.21 | 34,000.00 | 15.0 |
| Winchendon . | . | 238,848.49 | 208,926.15 | 6,922.34 | 23,075.00 | 9.6 |
| Uxbridge . | . | 180,985.53 | 149,218.61 | 8,691.92 | 23,000.00 | 12.8 |
| Hingham . | . | 359,121.69 | 323,524.98 | 19,030.41 | 27,898.91 | 7.8 |
| Ipswich . | . | 299,211.63 | 258,071.22 | 17,697.80 | 22,030.00 | 7.4 |
| Amherst . | . | 214,472.31 | 197,354.81 | 5,197.50 | 11,920.00 | 5.5 |
| Canton . | . | 246,773.25 | 214,255.74 | 8,682.47 | 23,835.04 | 9.7 |
| Ablington . | . | 210,658.21 | 190,362.79 | 8,595.42 | 11,700.00 | 5.5 |
| Shrewsbury . | . | 259,157.48 | 215,615.28 | 19,292.20 | 24,250.00 | 9.4 |
| Barnstable . | . | 275,114.57 | 226,027.32 | 10,087.25 | 39,000.00 | 14.2 |
| Randolph . | . | 149,150.99 | 133,782.86 | 5,168.13 | 20,000.00 | 6.8 |
| Wareham . | . | 206,984.84 | 180,133.34 | 5,801.50 | 21,050.00 | 10.2 |
| Ware . | . | 152,275.63 | 150,726.89 | 5,548.74 | 87.0 | 0.0 |
| Orange . | . | 180,499.64 | 163,229.06 | 5,670.58 | 99.0 | 0.0 |
| Monson . | . | 116,414.85 | 113,728.60 | 686.25 | 2,000.00 | 1.7 |
| 79 Towns | . | \$35,244,309.28 | \$30,089,740.08 | \$2,030,032.80 | \$3,124,536.40 | 8.9 |

CITIES.
In order of Population,
1925)

| CITIES In order of Population, (1925) | VALUATION | | | REVENUE FOR CURRENT CHARGES | | | CURRENT CHARGES AGAINST REVENUE | | |
|---|-----------------|-----------------|--------------------------------|-----------------------------|---------------|--------------------------------|---------------------------------|---------------|--------------------------------|
| | 1920 | 1924 | Percent- age of Increase | 1920 | 1924 | Percent- age of Increase | 1920 | 1924 | Percent- age of Increase |
| | 1920 | 1924 | Percent- age of Increase | 1920 | 1924 | Percent- age of Increase | 1920 | 1924 | Percent- age of Increase |
| Boston | \$1,576,152,160 | \$1,809,988,498 | 14.8 | \$49,652,788 | \$57,155,673 | 15.1 | \$46,447,458 | \$55,228,596 | 18.9 |
| Worcester | 232,945,630 | 287,466,150 | 23.4 | 6,889,246 | 10,398,003 | 50.9 | 7,693,374 | 9,794,829 | 27.3 |
| Springfield | 231,902,093 | 261,768,390 | 12.9 | 6,232,906 | 6,923,075 | 59.2 | 6,144,562 | 6,542,673 | 34.6 |
| Fall River | 178,738,993 | 176,819,100 | 1.1 | 4,931,670 | 6,599,039 | 33.8 | 4,867,350 | 6,549,823 | 36.6 |
| Cambridge | 184,721,172 | 158,522,200 | 11.8 | 5,397,844 | 6,582,047 | 21.9 | 5,209,184 | 6,235,301 | 19.7 |
| New Bedford | 184,622,633 | 217,710,425 | 17.7 | 5,443,541 | 7,383,063 | 35.6 | 5,512,180 | 6,235,301 | 19.7 |
| Dorchester | 123,919,102 | 140,531,330 | 13.4 | 3,886,247 | 5,133,274 | 32.1 | 4,074,783 | 5,348,645 | 25.4 |
| Lowell | 115,805,045 | 16,312,918 | 14.1 | 3,851,204 | 4,696,399 | 36.1 | 3,520,351 | 4,619,308 | 31.2 |
| Weymouth | 103,928,555 | 13,388,945 | 18.3 | 2,923,574 | 3,709,657 | 26.8 | 2,858,548 | 3,186,459 | 11.5 |
| Lawrence | 104,672,280 | 21,802,170 | 20.8 | 3,854,364 | 4,733,191 | 22.8 | 3,614,989 | 4,531,977 | 25.4 |
| Brockton | 68,312,450 | 7,649,589 | 12.6 | 2,266,361 | 3,443,792 | 52.0 | 2,683,071 | 3,297,875 | 22.9 |
| Quincy | 93,517,640 | 23,970,310 | 26.8 | 3,465,681 | 4,644,014 | 34.0 | 3,616,451 | 4,014,356 | 11.0 |
| Worcester | 93,711,425 | 37,123,245 | 65.6 | 2,808,896 | 2,995,037 | 29.7 | 2,404,159 | 2,998,278 | 24.7 |
| Newton | 86,403,930 | 109,666,250 | 26.9 | 3,097,921 | 3,618,144 | 16.8 | 2,841,758 | 3,408,270 | 19.9 |
| Malden | 64,547,377 | 11,677,923 | 25.7 | 1,705,713 | 2,383,205 | 39.7 | 1,715,877 | 2,211,179 | 28.9 |
| Haverhill | 63,138,371 | 1,038,601 | 1.6 | 1,893,607 | 2,371,191 | 25.2 | 2,034,875 | 2,998,069 | 14.6 |
| Medford | 53,176,700 | 14,008,600 | 35.8 | 1,401,300 | 2,125,053 | 51.6 | 1,371,345 | 2,306,223 | 39.6 |
| Chelsea | 51,790,800 | 10,416,290 | 25.2 | 1,376,421 | 2,109,761 | 53.4 | 1,486,094 | 2,206,911 | 48.5 |
| Worcester | 52,835,650 | 9,057,085 | 20.7 | 1,571,488 | 2,029,552 | 29.1 | 1,532,071 | 1,854,143 | 21.0 |
| Worcester | 57,248,215 | 9,193,330 | 19.1 | 1,696,462 | 2,182,839 | 28.5 | 1,802,086 | 2,203,484 | 12.2 |
| Worcester | 49,525,665 | 9,437,660 | 7.4 | 1,702,644 | 2,038,642 | 39.8 | 1,745,302 | 1,970,020 | 12.9 |
| Worcester | 54,356,825 | 13,485,575 | 33.0 | 1,163,844 | 1,947,160 | 67.3 | 1,479,972 | 1,961,253 | 33.5 |
| Worcester | 40,871,250 | 5,079,790 | 11.8 | 1,459,613 | 2,189,130 | 50.0 | 1,385,294 | 1,864,727 | 34.6 |
| Worcester | 42,911,030 | 5,021,285 | 14.4 | 1,541,843 | 2,026,618 | 27.4 | 1,448,207 | 1,957,886 | 35.7 |
| Worcester | 34,815,625 | 39,826,910 | 14.9 | 1,179,172 | 1,581,640 | 34.1 | 1,009,161 | 1,493,141 | 49.5 |
| Worcester | 35,216,200 | 8,023,375 | 37.5 | 962,889 | 1,618,378 | 68.1 | 1,069,161 | 1,693,911 | 58.4 |
| Worcester | 35,642,500 | 8,063,600 | 28.2 | 962,889 | 1,618,378 | 68.1 | 1,069,161 | 1,693,911 | 58.4 |
| Worcester | 26,538,421 | 4,303,259 | 19.4 | 990,426 | 1,043,338 | 53.2 | 966,505 | 938,955 | 40.9 |
| Worcester | 22,635,191 | 2,920,259 | 19.8 | 990,426 | 1,043,338 | 53.2 | 966,505 | 938,955 | 40.9 |
| Worcester | 29,697,552 | 2,617,811 | 22.0 | 697,156 | 923,383 | 32.3 | 693,259 | 1,172,975 | 13.0 |
| Worcester | 20,653,166 | 4,536,974 | 22.0 | 697,156 | 923,383 | 32.3 | 693,259 | 1,172,975 | 13.0 |
| Worcester | 25,196,134 | 3,378,760 | 8.1 | 1,179,306 | 1,413,936 | 19.9 | 1,100,416 | 1,371,983 | 19.1 |
| Worcester | 45,292,125 | 4,536,974 | 22.0 | 1,179,306 | 1,413,936 | 19.9 | 1,100,416 | 1,371,983 | 19.1 |
| Worcester | 17,487,315 | 2,719,930 | 13.0 | 501,655 | 704,810 | 40.8 | 522,558 | 674,294 | 29.0 |
| Worcester | 22,112,980 | 2,272,615 | 5.7 | 775,883 | 944,810 | 21.8 | 736,880 | 902,678 | 22.5 |
| Worcester | 23,372,955 | 1,259,975 | 5.7 | 775,883 | 944,810 | 21.8 | 736,880 | 902,678 | 22.5 |
| Worcester | 27,212,650 | 6,113,550 | 29.0 | 775,883 | 944,810 | 21.8 | 736,880 | 902,678 | 22.5 |
| Worcester | 20,646,835 | 903,482 | 4.4 | 857,101 | 1,062,514 | 55.4 | 829,856 | 971,926 | 36.9 |
| Worcester | 21,550,317 | 3,146,680 | 32.7 | 865,688 | 1,062,514 | 55.4 | 829,856 | 971,926 | 36.9 |
| Worcester | 14,168,737 | 3,146,680 | 22.5 | 865,688 | 1,062,514 | 55.4 | 829,856 | 971,926 | 36.9 |
| Worcester | 15,375,767 | 7,145,417 | 37.5 | 865,688 | 1,062,514 | 55.4 | 829,856 | 971,926 | 36.9 |
| Worcester | 17,310,396 | 7,145,417 | 37.5 | 865,688 | 1,062,514 | 55.4 | 829,856 | 971,926 | 36.9 |
| Worcester | 18,001,046 | 1,515,644 | 9.2 | 561,543 | 603,577 | 43.1 | 556,364 | 790,524 | 23.1 |
| Worcester | 13,304,956 | 16,674,388 | 25.3 | 479,676 | 808,778 | 68.7 | 442,286 | 790,524 | 23.1 |
| Worcester | 11,938,902 | 1,161,110 | 9.7 | 371,538 | 623,481 | 67.8 | 505,185 | 612,076 | 21.2 |
| Worcester | \$4,033,520,433 | \$4,697,273,107 | 16.5 | \$130,744,766 | \$168,394,902 | 28.8 | \$129,218,562 | \$159,743,464 | 23.6 |
| 39 Cities | | \$663,752,674 | | | \$37,650,136 | | | \$30,524,902 | |

1 Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1922, 1923 and 1924.

All Municipalities.

| CLASSIFICATION. | 1910 | 1922 | 1923 | 1924 |
|--|---------------|---------------|---------------|---------------|
| General debt | \$172,449,046 | \$208,023,650 | \$219,597,010 | \$233,067,625 |
| Public service enterprise debt | 66,118,553 | 75,277,532 | 76,565,722 | 77,748,210 |
| Total gross funded or fixed debt | \$238,567,599 | \$283,301,182 | \$296,162,732 | \$310,815,835 |
| Sinking funds deducted | 70,021,484 | 68,328,157 | 66,195,762 | 64,119,458 |
| Net funded or fixed debt | \$168,546,115 | \$214,973,025 | \$229,966,970 | \$246,696,377 |
| To which may be added:— | | | | |
| Temporary debt | 9,139,691 | 28,717,140 | 26,198,710 | 29,768,468 |
| TOTALS | \$177,685,806 | \$243,690,165 | \$256,165,680 | \$276,464,845 |

Cities.

| | | | | |
|--|---------------|---------------|---------------|---------------|
| General debt | \$156,308,327 | \$183,896,520 | \$192,411,873 | \$199,875,880 |
| Public service enterprise debt | 50,965,550 | 65,966,710 | 67,609,350 | 68,727,700 |
| Total gross funded or fixed debt | \$207,273,877 | \$249,863,230 | \$260,021,223 | \$268,603,580 |
| Sinking funds deducted | 66,843,242 | 65,794,660 | 63,755,754 | 62,031,261 |
| Net funded or fixed debt | \$140,430,635 | \$184,068,570 | \$196,265,469 | \$206,572,319 |
| To which may be added:— | | | | |
| Temporary debt | 6,491,302 | 21,224,003 | 19,161,197 | 22,647,321 |
| TOTALS | \$146,921,937 | \$205,292,573 | \$215,426,666 | \$229,219,640 |

Towns Over 5,000 Population.

| | | | | |
|--|--------------|--------------|--------------|--------------|
| General debt | \$12,872,337 | \$19,461,998 | \$22,067,001 | \$27,347,359 |
| Public service enterprise debt | 12,071,146 | 7,060,349 | 6,765,267 | 6,844,760 |
| Total gross funded or fixed debt | \$24,943,483 | \$26,522,347 | \$28,832,268 | \$34,192,119 |
| Sinking funds deducted | 2,646,536 | 2,220,394 | 2,168,897 | 1,856,147 |
| Net funded or fixed debt | \$22,296,947 | \$24,301,953 | \$26,663,371 | \$32,335,972 |
| To which may be added:— | | | | |
| Temporary debt | 1,873,512 | 4,733,728 | 4,370,916 | 4,600,600 |
| TOTALS | \$24,170,459 | \$29,035,681 | \$31,034,287 | \$36,936,572 |

Towns Under 5,000 Population.

| | | | | |
|--|-------------|-------------|-------------|--------------|
| General debt | \$3,268,382 | \$4,665,132 | \$5,118,136 | \$5,844,386 |
| Public service enterprise debt | 3,081,857 | 2,250,473 | 2,191,105 | 2,175,750 |
| Total gross funded or fixed debt | \$6,350,239 | \$6,915,605 | \$7,309,241 | \$8,020,136 |
| Sinking funds deducted | 531,706 | 313,103 | 271,111 | 232,050 |
| Net funded or fixed debt | \$5,818,533 | \$6,602,502 | \$7,038,130 | \$7,788,086 |
| To which may be added:— | | | | |
| Temporary debt | 774,877 | 2,759,409 | 2,666,597 | 2,520,547 |
| TOTALS | \$6,593,410 | \$9,361,911 | \$9,704,727 | \$10,308,633 |

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

| YEARS. | GENERAL | | | | ENTERPRISE | | | |
|--------|---------------|--------------|---------------|--|--------------|--------------|--------------|--|
| | Total Debt | Sinking Fund | Net Debt | Percent- age of Assessed Valua- tion | Total Debt | Sinking Fund | Net Debt | Percent- age of Assessed Valua- tion |
| 1910 | \$172,449,046 | \$52,204,783 | \$120,244,263 | 3.08 | \$66,118,553 | \$17,816,701 | \$48,301,852 | 1.23 |
| 1911 | 173,838,152 | 52,498,906 | 121,339,246 | 2.98 | 67,905,599 | 18,412,755 | 49,492,844 | 1.21 |
| 1912 | 176,135,221 | 53,506,681 | 122,628,540 | 2.89 | 69,978,330 | 18,116,489 | 51,861,841 | 1.22 |
| 1913 | 181,411,912 | 52,350,312 | 129,061,600 | 2.89 | 72,856,892 | 18,169,479 | 54,687,413 | 1.22 |
| 1914 | 186,690,616 | 54,261,223 | 132,429,393 | 2.85 | 75,726,130 | 18,494,320 | 57,231,810 | 1.23 |
| 1915 | 188,240,008 | 54,286,592 | 133,953,416 | 2.81 | 80,297,746 | 19,462,895 | 60,834,851 | 1.27 |
| 1916 | 190,358,678 | 54,565,681 | 135,792,997 | 2.74 | 80,184,882 | 19,676,656 | 60,508,226 | 1.22 |
| 1917 | 188,483,122 | 54,156,242 | 134,326,880 | 2.96 | 79,615,838 | 19,459,623 | 60,156,215 | 1.32 |
| 1918 | 182,047,753 | 55,097,341 | 126,950,412 | 2.68 | 78,115,808 | 19,442,973 | 58,672,835 | 1.24 |
| 1919 | 184,933,644 | 54,239,272 | 130,694,372 | 2.67 | 77,399,797 | 19,881,379 | 57,518,418 | 1.17 |
| 1920 | 188,654,061 | 54,563,198 | 134,090,863 | 2.50 | 75,812,625 | 18,977,651 | 56,834,974 | 1.06 |
| 1921 | 197,487,313 | 53,505,982 | 143,981,331 | 2.60 | 76,735,319 | 18,974,843 | 57,760,476 | 1.04 |
| 1922 | 208,023,650 | 51,067,781 | 156,955,869 | 2.75 | 75,277,532 | 17,260,376 | 58,017,156 | 1.01 |
| 1923 | 219,597,010 | 49,028,697 | 170,568,313 | 2.86 | 76,565,722 | 17,167,065 | 59,398,657 | 0.99 |
| 1924 | 233,067,625 | 47,722,840 | 185,344,785 | 2.94 | 77,748,210 | 16,396,618 | 61,351,592 | 0.97 |

Cities.

| | | | | | | | | |
|------|---------------|--------------|---------------|------|--------------|--------------|--------------|------|
| 1910 | \$156,308,327 | \$51,281,353 | \$105,026,974 | 3.66 | \$50,965,550 | \$15,561,889 | \$35,403,661 | 1.23 |
| 1911 | 157,687,149 | 51,497,708 | 106,189,441 | 3.55 | 53,016,602 | 15,941,147 | 37,075,455 | 1.24 |
| 1912 | 159,356,669 | 52,402,407 | 106,954,262 | 3.43 | 55,393,100 | 15,733,375 | 39,659,725 | 1.27 |
| 1913 | 163,672,480 | 51,256,337 | 112,416,143 | 3.45 | 58,134,150 | 15,689,692 | 42,444,458 | 1.31 |
| 1914 | 168,762,180 | 53,105,621 | 115,656,559 | 3.45 | 61,756,450 | 16,421,523 | 45,334,927 | 1.35 |
| 1915 | 171,013,397 | 53,156,911 | 117,856,486 | 3.38 | 67,359,600 | 17,589,347 | 49,770,253 | 1.43 |
| 1916 | 172,798,266 | 53,628,557 | 119,169,709 | 3.29 | 67,964,700 | 17,756,911 | 50,207,789 | 1.38 |
| 1917 | 171,888,289 | 53,273,394 | 118,614,895 | 3.47 | 68,397,575 | 17,716,195 | 50,681,380 | 1.48 |
| 1918 | 166,551,466 | 54,174,023 | 112,377,443 | 3.13 | 67,642,970 | 17,859,240 | 49,783,730 | 1.39 |
| 1919 | 168,912,651 | 53,435,295 | 115,477,356 | 3.12 | 67,350,665 | 18,196,233 | 49,154,432 | 1.33 |
| 1920 | 170,962,715 | 53,734,395 | 117,228,320 | 2.91 | 66,195,560 | 17,243,534 | 48,952,026 | 1.22 |
| 1921 | 177,436,051 | 52,647,401 | 124,788,650 | 3.00 | 67,309,543 | 17,182,157 | 50,127,386 | 1.21 |
| 1922 | 183,896,520 | 50,260,282 | 133,636,238 | 3.12 | 65,966,710 | 15,534,378 | 50,432,332 | 1.18 |
| 1923 | 192,411,873 | 48,243,753 | 144,168,120 | 3.22 | 67,609,350 | 15,512,001 | 52,097,349 | 1.16 |
| 1924 | 199,875,880 | 46,951,116 | 152,924,764 | 3.26 | 68,727,700 | 15,080,145 | 53,647,555 | 1.14 |

Towns Over 5,000 Population.

| | | | | | | | | |
|------|--------------|-----------|--------------|------|--------------|-------------|--------------|------|
| 1910 | \$12,872,337 | \$705,545 | \$12,166,792 | 1.89 | \$12,071,146 | \$1,940,991 | \$10,130,155 | 1.58 |
| 1911 | 12,995,469 | 777,359 | 12,218,110 | 1.84 | 11,655,104 | 2,139,855 | 9,515,249 | 1.43 |
| 1912 | 13,415,481 | 846,171 | 12,569,310 | 1.83 | 11,385,866 | 2,149,645 | 9,236,221 | 1.34 |
| 1913 | 14,127,793 | 857,575 | 13,270,218 | 1.80 | 11,109,498 | 2,213,560 | 8,895,938 | 1.21 |
| 1914 | 14,786,152 | 972,454 | 13,813,698 | 1.66 | 10,702,906 | 1,779,281 | 8,923,625 | 1.07 |
| 1915 | 14,080,973 | 924,478 | 13,156,495 | 1.61 | 9,672,663 | 1,589,620 | 8,089,043 | 0.99 |
| 1916 | 14,318,561 | 746,270 | 13,572,291 | 1.62 | 9,098,470 | 1,599,645 | 7,498,825 | 0.99 |
| 1917 | 13,661,204 | 713,669 | 12,947,535 | 1.80 | 8,274,635 | 1,492,035 | 6,782,600 | 0.94 |
| 1918 | 12,892,528 | 739,663 | 12,152,865 | 1.65 | 7,720,785 | 1,350,584 | 6,370,201 | 0.86 |
| 1919 | 13,272,710 | 703,405 | 12,569,305 | 1.64 | 7,625,942 | 1,427,845 | 6,198,097 | 0.81 |
| 1920 | 14,560,343 | 729,112 | 13,831,231 | 1.60 | 7,302,495 | 1,455,214 | 5,847,281 | 0.68 |
| 1921 | 16,408,409 | 791,859 | 15,616,550 | 1.73 | 7,043,097 | 1,491,189 | 5,551,908 | 0.61 |
| 1922 | 19,461,998 | 753,855 | 18,708,143 | 2.01 | 7,060,349 | 1,466,539 | 5,593,810 | 0.60 |
| 1923 | 22,067,001 | 750,741 | 21,316,260 | 2.19 | 6,765,267 | 1,418,156 | 5,347,111 | 0.55 |
| 1924 | 27,347,359 | 739,554 | 26,607,805 | 2.46 | 6,844,760 | 1,116,593 | 5,728,167 | 0.53 |

Towns Under 5,000 Population.

| | | | | | | | | |
|------|-------------|-----------|-------------|------|-------------|-----------|-------------|------|
| 1910 | \$3,268,382 | \$217,885 | \$3,050,497 | 0.77 | \$3,081,857 | \$313,821 | \$2,768,036 | 0.70 |
| 1911 | 3,155,534 | 223,839 | 2,931,695 | 0.69 | 3,233,893 | 331,753 | 2,902,140 | 0.69 |
| 1912 | 3,363,071 | 258,103 | 3,104,968 | 0.70 | 3,199,364 | 233,469 | 2,965,895 | 0.66 |
| 1913 | 3,611,639 | 236,400 | 3,375,239 | 0.70 | 3,613,244 | 266,227 | 3,347,017 | 0.70 |
| 1914 | 3,142,284 | 183,148 | 2,959,136 | 0.65 | 3,266,774 | 293,516 | 2,973,258 | 0.65 |
| 1915 | 3,145,638 | 205,203 | 2,940,435 | 0.63 | 3,265,483 | 289,928 | 2,975,555 | 0.63 |
| 1916 | 3,241,851 | 190,854 | 3,050,997 | 0.61 | 3,121,712 | 320,100 | 2,801,612 | 0.56 |
| 1917 | 2,933,629 | 169,179 | 2,764,450 | 0.69 | 2,943,628 | 251,393 | 2,692,235 | 0.67 |
| 1918 | 2,603,759 | 183,655 | 2,420,104 | 0.58 | 2,752,053 | 233,149 | 2,518,904 | 0.60 |
| 1919 | 2,748,283 | 100,572 | 2,647,711 | 0.61 | 2,423,190 | 257,301 | 2,165,889 | 0.50 |
| 1920 | 3,131,003 | 99,691 | 3,031,312 | 0.65 | 2,314,570 | 278,903 | 2,035,667 | 0.43 |
| 1921 | 3,642,853 | 66,722 | 3,576,131 | 0.73 | 2,382,679 | 301,497 | 2,081,182 | 0.42 |
| 1922 | 4,665,132 | 53,644 | 4,611,488 | 0.92 | 2,250,473 | 259,459 | 1,991,014 | 0.40 |
| 1923 | 5,118,136 | 34,203 | 5,083,933 | 0.97 | 2,191,105 | 236,908 | 1,954,197 | 0.37 |
| 1924 | 5,844,386 | 32,170 | 5,812,216 | 1.11 | 2,175,750 | 199,880 | 1,975,870 | 0.38 |

Net Funded or Fixed Debt and Assessed Valuation.

| YEARS. | ASSESSED VALUATION | | NET FUNDED OR FIXED DEBT | | PERCENTAGES | | Ratio of Net Funded or Fixed Debt to Assessed Valuation |
|------------|--------------------|--------------------------|-----------------------------|------------------------|--|---|---|
| | Amount | Yearly Increase | Amount | Yearly Increase | Yearly Increase of Assessed Valuation | Yearly Increase of Net Funded or Fixed Debt | |
| 1910 . . . | \$3,907,892,598 | — | \$168,546,115 | — | — | — | 4.31 |
| 1911 . . . | 4,077,235,263 | \$169,342,665 | 170,832,090 | \$2,285,975 | 4.3 | 1.4 | 4.19 |
| 1912 . . . | 4,249,699,855 | 172,464,592 | 174,490,381 | 3,658,291 | 4.2 | 2.1 | 4.11 |
| 1913 . . . | 4,471,736,046 | 222,036,191 | 183,749,013 | 9,258,632 | 5.2 | 5.3 | 4.11 |
| 1914 . . . | 4,644,814,610 | 173,078,564 | 189,661,203 | 5,912,190 | 3.9 | 3.2 | 4.08 |
| 1915 . . . | 4,769,860,495 | 125,045,885 | 194,788,267 | 5,127,064 | 2.7 | 2.7 | 4.08 |
| 1916 . . . | 4,962,238,008 | 192,377,513 | 196,301,223 | 1,512,956 | 4.0 | 0.8 | 3.96 |
| 1917 . . . | 4,538,998,071 | ¹ 423,239,937 | 194,483,095 | ¹ 1,818,128 | ¹ 8.5 | ¹ 0.9 | 4.28 |
| 1918 . . . | 4,738,976,589 | 199,978,518 | 185,623,247 | ¹ 8,859,848 | 4.4 | ¹ 4.6 | 3.92 |
| 1919 . . . | 4,903,775,948 | 164,799,359 | 188,212,790 | 2,589,543 | 3.5 | 1.4 | 3.84 |
| 1920 . . . | 5,354,086,810 | 450,310,862 | 190,925,837 | 2,713,047 | 9.2 | 1.4 | 3.57 |
| 1921 . . . | 5,546,646,240 | 192,559,430 | 201,741,807 | 10,815,970 | 3.6 | 5.7 | 3.64 |
| 1922 . . . | 5,715,377,344 | 168,731,104 | 214,973,025 | 13,231,218 | 3.0 | 6.6 | 3.76 |
| 1923 . . . | 5,978,152,428 | 262,775,084 | 229,966,970 | 14,993,945 | 4.6 | 7.0 | 3.85 |
| 1924 . . . | 6,300,660,670 | 322,508,242 | 246,696,377 | 16,729,407 | 5.4 | 7.3 | 3.92 |

¹ Decrease.

Net Debt January 1, 1926, and Ratio of Net Debt to Valuation: Cities.

| CITIES. | Population | Valuation, 1925 | NET DEBT, JANUARY 1, 1926 | | | RATIO OF NET DEBT TO VALUATION | | | |
|-------------|------------|--------------------|---------------------------|-----------------|---------------------------------------|--------------------------------|-----------------|--------------------|------------|
| | | | GENERAL DEBT | | Enterprise Debt (Outside Limit) | Total Net Debt | General Debt | Enterprise Debt | Total Debt |
| | | | Inside Limit | Outside Limit | | | | | |
| ATTLEBORO | 20,623 | \$23,225,620 | \$336,500.00 | \$330,289.73 | \$666,789.73 | \$939,529.41 | 2.87 | 1.18 | 4.05 |
| BEVERLY | 22,685 | 45,689,200 | 762,000.00 | 991,000.00 | 1,753,000.00 | 51,500.00 | 3.84 | 0.11 | 3.95 |
| BOSTON | 779,620 | 1,864,433,400 | 39,377,140.41 | 16,863,563.93 | 56,240,704.34 | 36,708,896.56 | 3.02 | 1.97 | 4.99 |
| BROCKTON | 63,343 | 71,030,550 | 1,299,650.00 | 1,564,600.00 | 2,864,250.00 | 984,656.06 | 4.03 | 1.39 | 5.42 |
| CAMBRIDGE | 119,669 | 166,651,360 | 3,027,484.42 | 2,234,780.96 | 5,262,265.38 | 641,446.30 | 3.16 | 0.38 | 3.54 |
| CHELSEA | 41,247 | 82,701,930 | 975,205.00 | 1,780,699.00 | 2,755,904.00 | 2,755,904.00 | 5.23 | - | 5.23 |
| CHICOPEE | 41,882 | 50,658,260 | 950,600.00 | 478,000.00 | 1,428,600.00 | 370,250.00 | 2.85 | 0.74 | 3.59 |
| EVERETT | 42,072 | 55,638,500 | 910,318.79 | 786,477.20 | 1,696,795.99 | 64,000.00 | 3.05 | 0.11 | 3.16 |
| FALL RIVER | 128,993 | 206,378,150 | 4,453,481.87 | 5,815,661.55 | 10,269,143.42 | 312,835.99 | 4.97 | 0.15 | 5.12 |
| FITCHBURG | 43,609 | 59,531,850 | 1,177,500.00 | 853,426.50 | 2,030,926.50 | 419,831.21 | 3.41 | 0.71 | 4.12 |
| GARDNER | 18,730 | 22,867,777 | 255,800.00 | 197,600.00 | 453,400.00 | 145,500.00 | 1.98 | 0.64 | 2.62 |
| GLOUCESTER | 23,375 | 33,752,331 | 671,500.00 | 365,375.00 | 1,036,875.00 | 643,000.00 | 3.07 | 1.91 | 4.98 |
| HAYVERHILL | 49,232 | 66,262,769 | 263,239.87 | 398,805.90 | 1,389,364.66 | 65,073.18 | 2.09 | 0.10 | 2.19 |
| HOLYOKE | 60,335 | 116,085,300 | 2,083,000.00 | 388,000.00 | 2,441,000.00 | 1,463,601.45 | 2.10 | 1.26 | 3.36 |
| LAWRENCE | 93,527 | 129,228,933 | 2,761,020.00 | 2,334,000.00 | 5,095,020.00 | 5,373,567.62 | 3.94 | 0.22 | 4.16 |
| LEOMINSTER | 22,120 | 21,764,980 | 263,239.87 | 9,000.00 | 272,239.87 | 69,494.55 | 1.25 | 0.32 | 1.57 |
| LOWELL | 110,296 | 145,411,863 | 3,014,720.00 | 2,423,200.00 | 5,437,920.00 | 256,750.00 | 3.74 | 0.18 | 3.92 |
| LYNN | 51,789 | 119,837,635 | 2,558,875.77 | 1,915,637.70 | 4,474,513.47 | 1,055,439.39 | 3.73 | 0.88 | 4.61 |
| MALDEN | 16,236 | 59,329,800 | 1,076,600.00 | 1,220,635.56 | 2,297,235.56 | 2,297,235.56 | 3.87 | - | 3.87 |
| MARLBOROUGH | 47,627 | 72,622,098 | 323,200.00 | 472,372.82 | 795,572.82 | 840,872.41 | 4.61 | 0.26 | 4.87 |
| MEDFORD | 20,165 | 28,766,900 | 500,933.35 | 308,514.42 | 809,447.77 | 107,000.00 | 3.98 | 0.17 | 4.15 |
| MELROSE | 17,626 | 59,446,450 | 1,015,095.95 | 1,349,037.89 | 2,364,133.84 | 916,447.77 | 2.82 | 0.37 | 3.19 |
| NEW BEDFORD | 119,539 | 220,203,600 | 4,792,734.93 | 6,152,725.90 | 10,875,460.83 | 217,000.00 | 4.94 | 0.10 | 5.04 |
| NEWBURYPORT | 15,656 | 13,543,460 | 115,500.00 | 330,952.32 | 446,452.32 | 190,000.00 | 3.30 | 1.40 | 4.70 |
| NEWTON | 53,003 | 117,920,600 | 2,906,500.00 | 1,274,536.06 | 3,571,036.06 | 208,879.43 | 3.03 | 0.18 | 3.21 |
| NORTH ADAMS | 22,717 | 26,092,683 | 370,456.08 | 160,683.96 | 531,140.04 | 183,900.00 | 2.04 | 0.70 | 2.74 |
| NORTHAMPTON | 24,145 | 27,301,286 | 435,500.00 | - | 435,500.00 | 6,000.00 | 1.60 | 0.02 | 1.62 |
| PEABODY | 19,870 | 54,736,445 | 335,000.00 | 652,000.00 | 987,000.00 | 268,000.00 | 4.45 | 1.21 | 5.66 |
| PITTSFIELD | 46,877 | 121,832,990 | 859,200.00 | 716,000.00 | 1,575,200.00 | 919,800.00 | 2.88 | 1.68 | 4.56 |
| QUINCY | 30,055 | 109,171,600 | 1,791,500.00 | 1,357,500.00 | 3,149,000.00 | 266,000.00 | 2.89 | 0.24 | 3.13 |
| REVERE | 33,261 | 38,028,950 | 653,267.62 | 1,431,774.38 | 2,085,042.00 | 201,875.00 | 5.48 | 0.53 | 6.01 |
| SALEM | 42,821 | 52,406,140 | 974,500.00 | 814,500.00 | 1,789,000.00 | 477,000.00 | 3.41 | 0.91 | 4.32 |
| SOMERVILLE | 99,032 | 104,782,400 | 1,609,000.00 | 4,000.00 | 1,613,000.00 | 1,613,000.00 | 1.54 | - | 1.54 |
| SPRINGFIELD | 142,065 | 289,399,610 | 5,359,779.83 | 7,872,900.00 | 13,232,679.83 | 15,343,679.83 | 4.57 | 0.73 | 5.30 |
| TAUNTON | 39,255 | 40,470,204 | 586,300.59 | 665,196.64 | 1,251,497.23 | 916,877.91 | 2.63 | 2.27 | 5.36 |
| WALTHAM | 34,746 | 48,961,000 | 953,242.92 | 337,439.29 | 1,290,682.21 | 136,000.00 | 3.09 | 0.28 | 2.91 |
| WESTFIELD | 19,342 | 19,612,170 | 261,000.00 | 125,000.00 | 386,000.00 | 107,000.00 | 1.97 | 0.54 | 2.51 |
| WOBURN | 18,370 | 18,725,031 | 323,500.00 | 189,400.00 | 512,900.00 | 294,300.00 | 2.74 | 1.57 | 4.31 |
| WORCESTER | 190,757 | 306,136,550 | 4,835,823.95 | 213,821.77 | 5,049,645.72 | 3,289,900.31 | 1.65 | 1.07 | 2.72 |
| 39 Cities | 2,909,767 | \$4,925,230,835 | \$95,237,230.11 | \$65,379,108.48 | \$160,616,338.59 | \$53,853,444.23 | 3.26 | 1.09 | 4.35 |

Net Debt, January 1, 1926, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

| Towns. (Over 5,000 Population) | Population | Valuation, 1925 | NET DEBT, JANUARY 1, 1926 | | | RATIO OF NET DEBT TO VALUATION | | |
|-----------------------------------|------------|--------------------|---------------------------|---------------|-------------------|--------------------------------|--------------------|------------|
| | | | GENERAL DEBT | | Total Net Debt | General Debt | Enterprise Debt | Total Debt |
| | | | Inside Limit | Outside Limit | | | | |
| Abington | 5,882 | \$4,918,268 | \$16,000.00 | \$7,200.00 | \$23,200.00 | 0.47 | 1.40 | 1.87 |
| Adams | 13,525 | 14,736,215 | 278,000.00 | 255,000.00 | 533,000.00 | 3.62 | — | 3.62 |
| Agawam | 6,290 | 7,874,328 | 162,500.00 | 260,000.00 | 422,500.00 | 5.36 | 1.17 | 6.53 |
| Amesbury | 11,229 | 10,979,892 | 92,750.00 | 114,500.00 | 207,250.00 | 1.89 | 0.96 | 2.85 |
| Amherst | 5,972 | 8,696,953 | 68,000.00 | 36,000.00 | 104,000.00 | 1.20 | — | 1.20 |
| Andover | 10,291 | 17,535,688 | 156,190.92 | 409,000.00 | 565,190.92 | 3.22 | 0.41 | 3.63 |
| Arlington | 24,943 | 42,296,187 | 866,123.31 | 58,141.39 | 924,264.70 | 2.19 | 0.18 | 2.37 |
| Athol | 9,602 | 10,250,667 | 163,500.00 | 121,408.52 | 284,908.52 | 2.78 | 2.27 | 5.05 |
| Barnstable | 5,774 | 14,729,310 | 143,000.00 | — | 143,000.00 | 0.97 | — | 0.97 |
| Belmont | 15,256 | 26,124,560 | 344,533.12 | 576,000.00 | 920,533.12 | 3.52 | 0.61 | 4.13 |
| Brainerd | 13,193 | 16,698,525 | 187,500.00 | 78,000.00 | 265,500.00 | 1.59 | 0.24 | 1.83 |
| Bridgewater | 9,468 | 5,301,046 | 61,750.00 | 81,000.00 | 142,750.00 | 2.69 | 8.02 | 10.71 |
| Brookline | 42,681 | 137,055,300 | 1,347,575.00 | 44,260.00 | 1,391,835.00 | 1.02 | 0.38 | 1.40 |
| Canton | 5,896 | 8,201,608 | 58,000.00 | 3,000.00 | 61,000.00 | 0.74 | 0.65 | 1.39 |
| Chelmsford | 6,573 | 7,374,150 | 141,120.00 | 100,000.00 | 241,120.00 | 3.27 | — | 3.27 |
| Clinton | 14,180 | 16,255,554 | 58,575.23 | 15,000.00 | 73,575.23 | 0.45 | 0.19 | 0.64 |
| Concord | 7,056 | 8,249,839 | 98,238.60 | 8,833.61 | 107,122.21 | 1.30 | 2.18 | 3.48 |
| Danvers | 11,798 | 11,210,550 | 50,000.00 | 20,000.00 | 70,000.00 | 0.62 | 2.33 | 2.95 |
| Dartmouth | 9,026 | 11,741,825 | 235,525.00 | 173,000.00 | 408,525.00 | 3.48 | 2.41 | 5.89 |
| Dedham | 13,918 | 19,732,250 | 270,575.00 | 66,600.00 | 337,175.00 | 1.71 | — | 1.71 |
| Dracut | 6,400 | 3,887,599 | 75,000.00 | — | 75,000.00 | 1.93 | — | 1.93 |
| Eastampton | 11,587 | 13,011,160 | 110,000.00 | — | 110,000.00 | 0.85 | — | 0.85 |
| Easton | 5,333 | 5,247,165 | — | — | — | — | — | — |
| Fairhaven | 10,827 | 11,537,250 | 170,291.60 | 137,668.40 | 307,960.00 | 2.67 | — | 2.67 |
| Framingham | 21,078 | 28,011,884 | 635,800.00 | 647,000.00 | 1,282,800.00 | 4.58 | 1.38 | 5.96 |
| Franklin | 7,055 | 8,317,335 | 144,000.00 | 229,000.00 | 373,000.00 | 4.49 | 1.80 | 6.29 |
| Grafton | 6,973 | 5,193,591 | 108,810.00 | 26,000.00 | 134,810.00 | 2.60 | — | 2.60 |
| Great Barrington | 6,405 | 9,195,972 | 136,000.00 | — | 136,000.00 | 1.48 | — | 1.48 |
| Greenfield | 15,246 | 21,800,251 | 289,000.00 | 188,000.00 | 477,000.00 | 2.19 | 0.81 | 3.00 |
| Hingham | 6,158 | 13,444,370 | 110,000.00 | 10,000.00 | 120,000.00 | 0.89 | — | 0.89 |
| Hudson | 8,130 | 6,854,619 | 130,600.00 | 194,500.00 | 325,100.00 | 4.74 | 2.68 | 7.42 |
| Ipswich | 6,055 | 7,874,601 | 165,222.17 | 55,627.83 | 220,850.00 | 2.80 | 0.94 | 3.74 |
| Lexington | 7,785 | 14,658,401 | 297,500.00 | 451,500.00 | 679,000.00 | 4.63 | 0.65 | 5.28 |
| Ludlow | 8,902 | 9,867,726 | 224,500.00 | — | 224,500.00 | 2.28 | — | 2.28 |
| Mansfield | 6,590 | 7,107,430 | 102,000.00 | 16,500.00 | 118,500.00 | 1.67 | 1.98 | 3.65 |
| Marblehead | 8,214 | 16,935,190 | 59,000.00 | 44,000.00 | 103,000.00 | 0.61 | 0.97 | 1.58 |
| Maynard | 7,857 | 6,234,280 | 145,000.00 | — | 145,000.00 | 2.33 | — | 2.33 |
| Methuen | 20,606 | 19,716,240 | 472,750.00 | 493,150.00 | 965,900.00 | 4.90 | 0.55 | 5.45 |
| Middleborough | 9,136 | 9,444,377 | 1,650.00 | 8,000.00 | 9,650.00 | 0.10 | 0.49 | 0.59 |
| Milford | 14,781 | 14,723,255 | 137,400.00 | 95,000.00 | 232,400.00 | 1.58 | — | 1.58 |
| Millbury | 6,441 | 5,240,620 | 73,000.00 | — | 73,000.00 | 1.39 | — | 1.39 |
| Milton | 12,861 | 27,671,015 | 594,000.00 | 28,000.00 | 622,000.00 | 2.25 | 0.69 | 2.94 |
| Monson | 5,089 | 2,962,113 | 8,000.00 | 149,000.00 | 157,000.00 | 5.30 | 0.27 | 5.57 |

Net Debt, January 1, 1926, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

| TOWNS. (Under 5,000 Population) | Population | Valuation, 1925 | NET DEBT, JANUARY 1, 1926 | | | RATIO OF NET DEBT TO VALUATION | | | |
|------------------------------------|------------|--------------------|---------------------------|---------------|---------------------------------------|--------------------------------|-----------------|--------------------|------------|
| | | | GENERAL DEBT | | Enterprise Debt (Outside Limit) | Total Net Debt | General Debt | Enterprise Debt | Total Debt |
| | | | Inside Limit | Outside Limit | | | | | |
| Acton | 2,387 | \$2,846,765 | \$49,075.00 | \$50,000.00 | \$99,075.00 | 3.48 | — | 3.48 | |
| Acushnet | 4,135 | 3,808,522 | 28,698.00 | 18,000.00 | 46,698.00 | 1.23 | — | 1.23 | |
| Ashburnham | 2,159 | 1,645,420 | 15,743.56 | — | \$14,970.00 | 0.96 | 0.91 | 1.87 | |
| Ashby | 907 | 969,748 | 20,100.00 | — | 20,100.00 | 2.07 | — | 2.07 | |
| Ashtad | 2,521 | 2,283,160 | 3,000.00 | — | 38,000.00 | 0.13 | 1.53 | 1.66 | |
| Auburn | 4,927 | 4,471,630 | 48,750.00 | — | 48,750.00 | 1.09 | — | 1.09 | |
| Avon | 2,360 | 1,738,825 | 500.00 | — | 500.00 | 0.03 | — | 0.03 | |
| Ayer | 3,032 | 3,629,250 | 7,250.00 | — | 26,000.00 | 0.20 | 0.72 | 0.92 | |
| Bedford | 1,514 | 2,573,508 | 8,400.00 | 34,000.00 | 53,400.00 | 0.33 | 2.07 | 2.40 | |
| Belchertown | 2,905 | 1,473,555 | 29,500.00 | — | 63,500.00 | 4.31 | — | 4.31 | |
| Bellingham | 2,877 | 2,263,029 | 22,500.00 | — | 22,500.00 | 0.99 | — | 0.99 | |
| Barnardston | 844 | 729,967 | 1,500.00 | — | 1,500.00 | 0.21 | — | 0.21 | |
| Billerica | 4,913 | 8,232,062 | 133,500.00 | 2,000.00 | 83,588.34 | 0.15 | 1.01 | 1.16 | |
| Blackstone | 4,802 | 2,576,882 | 44,866.67 | 20,833.33 | 65,700.00 | 2.55 | — | 2.55 | |
| Blackford | 437 | 995,975 | 12,700.00 | — | 12,000.00 | 1.28 | 1.20 | 2.48 | |
| Bolton | 801 | 1,104,984 | 1,400.00 | — | 1,400.00 | 0.13 | — | 0.13 | |
| Bourne | 3,015 | 7,779,392 | 107,000.00 | — | 107,000.00 | 1.38 | — | 1.38 | |
| Boxford | 581 | 1,069,288 | — | 4,000.00 | — | 0.37 | — | 0.37 | |
| Boxley | 970 | 802,163 | 9,500.00 | — | 4,000.00 | 1.18 | 0.19 | 1.37 | |
| Brewster | 774 | 1,470,808 | 22,000.00 | — | 22,000.00 | 1.50 | — | 1.50 | |
| Brookfield | 1,401 | 1,240,705 | 2,000.00 | 7,000.00 | 9,000.00 | 0.73 | 0.28 | 1.01 | |
| Buckland | 1,555 | 2,718,606 | 20,000.00 | 1,441.93 | 21,441.93 | 0.79 | — | 0.79 | |
| Burlington | 1,431 | 2,081,935 | 23,000.00 | 18,000.00 | 41,000.00 | 1.97 | — | 1.97 | |
| Charlton | 2,295 | 1,686,813 | 8,500.00 | 34,000.00 | 41,000.00 | 2.02 | — | 2.02 | |
| Chatham | 1,741 | 4,082,390 | 20,600.00 | 25,500.00 | 115,600.00 | 2.83 | — | 2.83 | |
| Cheshire | 1,842 | 1,196,595 | 19,000.00 | 95,000.00 | 43,000.00 | 3.59 | — | 3.59 | |
| Chester | 1,514 | 1,243,390 | 23,200.00 | 24,000.00 | 42,450.00 | 3.40 | — | 3.40 | |
| Chilmark | 240 | 494,643 | 2,400.00 | 19,250.00 | 2,400.00 | 0.49 | — | 0.49 | |
| Clarkburg | 1,222 | 689,227 | 13,700.00 | — | 13,700.00 | 1.99 | — | 1.99 | |
| Cohasset | 2,913 | 9,364,560 | 27,000.00 | — | 27,000.00 | 0.29 | — | 0.29 | |
| Danon | 4,092 | 5,431,014 | 156,000.00 | — | 156,000.00 | 2.87 | — | 2.87 | |
| Dana | 657 | 673,984 | — | — | 8,025.00 | — | 1.19 | 1.19 | |
| Deerfield | 2,968 | 4,696,270 | 89,000.00 | 90,000.00 | 179,000.00 | 3.81 | — | 3.81 | |
| Dighton | 3,208 | 3,746,531 | 6,000.00 | — | 6,000.00 | 0.16 | — | 0.16 | |
| Douglas | 2,363 | 1,807,708 | 24,000.00 | — | 19,500.00 | 1.33 | 1.08 | 2.41 | |
| Dover | 1,044 | 3,385,279 | 39,000.00 | — | 39,000.00 | 1.15 | — | 1.15 | |
| Dudley | 4,504 | 3,581,365 | 73,000.00 | — | 52,000.00 | 2.04 | 1.45 | 3.49 | |
| Dunstable | 1,838 | 441,073 | — | — | 5,500.00 | — | 1.25 | 1.25 | |
| Duxbury | 1,688 | 5,222,852 | 30,000.00 | — | 30,000.00 | 0.57 | — | 0.57 | |
| East Bridgewater | 3,538 | 4,382,412 | 15,500.00 | 9,000.00 | 117,000.00 | 0.56 | 2.11 | 2.67 | |
| East Longmeadow | 3,134 | 3,275,205 | 59,500.00 | — | 88,300.00 | 1.82 | 0.88 | 2.70 | |
| Edgartown | 1,235 | 3,169,360 | 58,625.00 | 40,000.00 | 98,625.00 | 3.11 | — | 3.11 | |
| Enfield | 749 | 811,050 | 2,500.00 | — | 2,500.00 | 0.31 | — | 0.31 | |
| Erving | 1,334 | 2,086,089 | 23,000.00 | — | 23,000.00 | 1.10 | — | 1.10 | |
| Essex | 1,403 | 1,485,218 | 8,000.00 | 8,500.00 | 16,500.00 | 1.11 | — | 1.11 | |

| | | | | | | | | | | | |
|---------------|-------|------------|------------|------------|---|------------|------------|------------|------|------|------|
| Palmouth | 4,694 | 13,039,885 | 140,500.00 | - | - | 140,500.00 | 168,500.00 | 309,000.00 | 1.08 | 1.29 | 2.37 |
| Foxborough | 4,334 | 4,027,137 | 59,000.00 | - | - | 59,000.00 | - | 59,000.00 | 1.47 | - | 1.47 |
| Free town | 1,663 | 1,612,160 | 2,500.00 | - | - | 2,500.00 | - | 2,500.00 | 0.16 | - | 0.16 |
| Georgetown | 1,888 | 1,860,489 | 6,000.00 | 6,000.00 | - | 12,000.00 | 8,000.00 | 20,000.00 | 0.64 | 0.43 | 1.07 |
| Goshen | 251 | 330,882 | 8,500.00 | - | - | 8,500.00 | - | 8,500.00 | 2.17 | - | 2.17 |
| Granville | 609 | 657,094 | 4,250.00 | - | - | 4,250.00 | - | 4,250.00 | 0.65 | - | 0.65 |
| Groton | 2,428 | 3,734,361 | 83,000.00 | - | - | 83,000.00 | - | 83,000.00 | 2.22 | - | 2.22 |
| Groveland | 2,485 | 1,774,649 | 24,700.00 | 9,000.00 | - | 33,700.00 | - | 83,000.00 | 1.90 | 2.73 | 4.63 |
| Hadley | 2,888 | 2,981,565 | 48,000.00 | - | - | 48,000.00 | - | 82,200.00 | 2.22 | - | 2.22 |
| Hatfield | 2,018 | 1,317,319 | 3,000.00 | - | - | 3,000.00 | - | 48,000.00 | 0.23 | - | 1.61 |
| Hamilton | 6,14 | 5,166,848 | 13,500.00 | 18,000.00 | - | 31,500.00 | - | 3,000.00 | 0.61 | - | 0.23 |
| Hampden | 632 | 490,545 | 500.00 | - | - | 500.00 | - | 31,500.00 | 0.09 | - | 0.61 |
| Hancock | 510 | 496,525 | 200.00 | - | - | 200.00 | - | 500.00 | 0.40 | - | 0.09 |
| Hanover | 2,755 | 2,536,030 | 14,000.00 | 2,000.00 | - | 16,000.00 | - | 200.00 | 0.63 | - | 0.40 |
| Hanson | 2,166 | 2,164,909 | 30,000.00 | 2,000.00 | - | 32,000.00 | - | 16,000.00 | 1.48 | 0.78 | 0.63 |
| Harwick | 3,046 | 3,446,513 | 21,500.00 | - | - | 21,500.00 | - | 49,000.00 | 0.62 | - | 2.26 |
| Harvard | 996 | 2,268,757 | 10,000.00 | - | - | 10,000.00 | - | 21,500.00 | 0.44 | - | 0.62 |
| Hatfield | 2,702 | 2,819,362 | 16,000.00 | - | - | 16,000.00 | - | 10,000.00 | 0.57 | 0.30 | 0.44 |
| Hinsdale | 1,044 | 940,639 | 7,000.00 | - | - | 7,000.00 | - | 24,547.78 | 0.74 | - | 0.87 |
| Holbrook | 3,273 | 2,882,604 | 27,700.00 | - | - | 27,700.00 | - | 7,000.00 | 0.96 | 0.84 | 0.74 |
| Holden | 3,436 | 2,911,368 | 62,800.00 | - | - | 62,800.00 | - | 52,000.00 | 5.59 | 0.84 | 1.80 |
| Holliston | 2,812 | 3,459,733 | 41,000.00 | - | - | 41,000.00 | - | 283,900.00 | 1.19 | 4.16 | 0.75 |
| Hopkinton | 2,580 | 2,317,005 | 7,376.32 | - | - | 7,376.32 | - | 41,000.00 | 0.32 | 0.69 | 1.10 |
| Hubbardston | 1,067 | 995,120 | 1,500.00 | - | - | 1,500.00 | - | 23,376.32 | 0.15 | - | 0.15 |
| Hull | 2,652 | 16,972,715 | 292,000.00 | 134,000.00 | - | 426,000.00 | - | 1,500.00 | 2.51 | - | 0.15 |
| Huntington | 1,543 | 1,302,500 | 7,900.00 | - | - | 7,900.00 | - | 426,000.00 | 0.66 | - | 0.66 |
| Kingston | 2,324 | 2,797,750 | 21,500.00 | 3,000.00 | - | 24,500.00 | - | 7,900.00 | 0.87 | 1.38 | 2.25 |
| Lakeville | 1,439 | 1,855,482 | 14,000.00 | - | - | 14,000.00 | - | 63,000.00 | 1.01 | - | 1.01 |
| Lancaster | 2,678 | 3,401,403 | 6,000.00 | - | - | 6,000.00 | - | 6,000.00 | 0.18 | - | 0.18 |
| Lancaster | 1,181 | 1,077,370 | 1,400.00 | - | - | 1,400.00 | - | 2,900.00 | 0.27 | - | 0.27 |
| Lee | 4,958 | 4,409,516 | 72,000.00 | 1,500.00 | - | 72,000.00 | - | 2,900.00 | 1.63 | - | 1.63 |
| Lecester | 4,110 | 3,689,013 | 21,000.00 | - | - | 21,000.00 | - | 21,000.00 | 0.57 | - | 0.57 |
| Lenox | 2,895 | 7,064,762 | 27,500.00 | - | - | 27,500.00 | - | 27,500.00 | 0.39 | - | 0.39 |
| Lincoln | 1,306 | 2,348,836 | - | - | - | - | - | 19,575.07 | - | 0.83 | 0.83 |
| Littleton | 1,411 | 2,214,775 | 40,250.00 | 500.00 | - | 40,750.00 | - | 83,850.00 | 1.84 | 0.83 | 3.79 |
| Longmeadow | 3,333 | 7,347,594 | 124,850.00 | 139,000.00 | - | 263,850.00 | - | 83,850.00 | 3.59 | 1.95 | 3.79 |
| Lynn | 1,875 | 2,184,472 | 52,000.00 | - | - | 52,000.00 | - | 273,850.00 | 2.38 | 0.14 | 3.73 |
| Lynnfield | 1,331 | 2,704,972 | 9,000.00 | 8,000.00 | - | 17,000.00 | - | 52,000.00 | 0.63 | - | 2.38 |
| Manchester | 2,499 | 12,126,280 | 197,000.00 | 197,000.00 | - | 197,000.00 | - | 17,000.00 | 1.62 | 0.05 | 0.63 |
| Marion | 1,271 | 3,978,123 | 1,250.00 | - | - | 1,250.00 | - | 203,000.00 | 0.03 | 1.97 | 1.67 |
| Marshfield | 1,777 | 5,176,725 | 41,950.00 | - | - | 41,950.00 | - | 79,750.00 | 0.81 | 0.81 | 2.00 |
| Mattapoisett | 1,556 | 2,478,150 | 10,925.00 | 3,175.12 | - | 14,100.12 | - | 103,780.12 | 0.57 | 3.62 | 4.19 |
| Medford | 3,867 | 2,391,112 | 26,000.00 | 500.00 | - | 26,500.00 | - | 38,500.00 | 1.11 | 0.50 | 1.61 |
| Medway | 3,144 | 2,912,885 | 17,600.00 | 219.76 | - | 17,819.76 | - | 78,219.76 | 0.61 | 2.07 | 2.68 |
| Merrimac | 2,349 | 1,894,750 | 5,000.00 | 6,000.00 | - | 11,000.00 | - | 37,400.00 | 0.58 | 1.39 | 1.97 |
| Middlefield | 223 | 304,331 | 866.67 | 2,133.33 | - | 3,000.00 | - | 3,000.00 | 0.99 | - | 0.99 |
| Middleton | 1,667 | 1,606,788 | 6,300.00 | 6,300.00 | - | 6,300.00 | - | 6,800.00 | 0.42 | 0.03 | 0.45 |
| Millis | 1,791 | 2,702,554 | 37,500.00 | 37,500.00 | - | 67,450.00 | - | 89,170.00 | 2.50 | 0.80 | 3.30 |
| Millville | 2,366 | 1,436,870 | 1,600.00 | 5,000.00 | - | 38,400.00 | - | 38,400.00 | 2.67 | - | 2.67 |
| Monterey | 348 | 602,878 | 1,600.00 | - | - | 1,600.00 | - | 1,600.00 | 0.27 | - | 0.27 |
| Monterey | 191 | 216,848 | 200.00 | - | - | 200.00 | - | 200.00 | 0.09 | - | 0.09 |
| Monterey | 1,01 | 4,696,162 | - | - | - | - | - | 66,000.00 | - | 1.41 | 1.41 |
| Nantasket | 1,630 | 7,968,935 | 13,500.00 | - | - | 13,500.00 | - | 53,500.00 | 0.17 | 0.50 | 0.67 |
| New Braintree | 423 | 515,754 | 1,000.00 | - | - | 1,000.00 | - | 1,000.00 | 0.19 | - | 0.19 |
| Newbury | 1,432 | 2,118,940 | 2,000.00 | 36,449.93 | - | 38,449.93 | - | 38,449.93 | 1.81 | - | 1.81 |

Net Debt, January 1, 1926, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

| | Towns. (Under 5,000 Population) | Population | Valuation, 1925 | NET DEBT, JANUARY 1, 1926 | | | RATIO OF NET DEBT TO VALUATION | | | | |
|------------------|------------------------------------|------------|--------------------|---------------------------|---------------|------------|---------------------------------------|-------------------|-----------------|--------------------|------------|
| | | | | GENERAL DEBT | | | Enterprise Debt (Outside Limit) | Total Net Debt | General Debt | Enterprise Debt | Total Debt |
| | | | | Inside Limit | Outside Limit | Total | | | | | |
| | | | | | | | | | | | |
| Norfolk | . | . | 1,213 | \$1,509,015 | \$4,000.00 | — | — | \$4,000.00 | 0.27 | — | 0.27 |
| Northborough | . | . | 1,968 | 2,120,683 | 50,600.00 | — | — | 50,600.00 | 2.39 | — | 2.39 |
| North Brookfield | . | . | 3,046 | 2,523,077 | 9,000.00 | — | \$2,000.00 | 11,000.00 | 0.36 | 0.08 | 0.44 |
| Northfield | . | . | 1,821 | 1,896,869 | 5,000.00 | \$9,000.00 | — | 14,000.00 | 0.74 | — | 0.74 |
| North Reading | . | . | 1,689 | 2,010,485 | 8,500.00 | 1,500.00 | — | 10,000.00 | 0.50 | — | 0.50 |
| Norton | . | . | 2,769 | 2,423,650 | 19,650.00 | 6,500.00 | 137,000.00 | 163,150.00 | 1.08 | 5.65 | 6.73 |
| Norwell | . | . | 1,466 | 1,724,790 | 11,500.00 | 27,000.00 | — | 38,500.00 | 2.23 | — | 2.23 |
| Oak Bluffs | . | . | 1,314 | 3,607,055 | 29,800.00 | — | — | 29,800.00 | 0.83 | — | 0.83 |
| Otis | . | . | 395 | 470,735 | 3,600.00 | — | — | 3,600.00 | 0.76 | — | 0.76 |
| Oxford | . | . | 4,026 | 2,702,002 | 29,820.00 | 63,750.00 | — | 93,570.00 | 3.46 | — | 3.46 |
| Paxton | . | . | 591 | 784,805 | 2,900.00 | — | — | 2,900.00 | 0.10 | — | 0.10 |
| Pelham | . | . | 519 | 633,463 | 2,900.00 | — | — | 2,900.00 | 0.46 | — | 0.46 |
| Penbrooke | . | . | 1,480 | 2,519,555 | 18,000.00 | — | — | 18,000.00 | 0.71 | — | 0.71 |
| Pepperell | . | . | 2,779 | 3,024,347 | — | — | 60,000.00 | 60,000.00 | — | 1.98 | 1.98 |
| Plymouth | . | . | 1,512 | 1,346,046 | 21,000.00 | — | 16,800.00 | 37,800.00 | 1.25 | 1.25 | 2.81 |
| Plympton | . | . | 511 | 653,458 | 4,600.00 | — | — | 4,600.00 | 0.70 | — | 0.70 |
| Princeton | . | . | 773 | 1,380,029 | 3,400.00 | — | 9,500.00 | 12,900.00 | 0.24 | 0.69 | 0.93 |
| Provincetown | . | . | 3,787 | 3,838,563 | 3,600.00 | — | 22,000.00 | 25,600.00 | 0.09 | 0.57 | 0.66 |
| Raynham | . | . | 2,128 | 1,672,246 | 29,000.00 | — | — | 29,000.00 | 1.73 | — | 1.73 |
| Rehoboth | . | . | 2,332 | 1,920,925 | 14,000.00 | — | — | 14,000.00 | 0.73 | — | 0.73 |
| Richmond | . | . | 619 | 618,806 | 5,000.00 | — | — | 5,000.00 | 0.81 | — | 0.81 |
| Rockport | . | . | 3,949 | 5,118,000 | 120,000.00 | 95,000.00 | 24,500.00 | 239,500.00 | 4.20 | 0.48 | 4.68 |
| Rowley | . | . | 1,408 | 1,304,906 | — | 6,750.00 | 6,000.00 | 12,750.00 | 0.52 | 0.46 | 0.98 |
| Russell | . | . | 1,398 | 3,828,642 | 38,300.00 | 67,000.00 | 52,600.00 | 157,900.00 | 2.75 | 1.37 | 4.12 |
| Rutland | . | . | 2,236 | 1,274,060 | 13,500.00 | — | 28,000.00 | 41,500.00 | 1.06 | 2.20 | 3.26 |
| Salisbury | . | . | 1,820 | 2,923,574 | 17,000.00 | 10,000.00 | — | 27,000.00 | 0.92 | — | 0.92 |
| Sandwich | . | . | 1,479 | 2,148,450 | 17,000.00 | — | — | 17,000.00 | 0.79 | — | 0.79 |
| Savoy | . | . | 399 | 266,705 | 1,500.00 | — | — | 1,500.00 | 0.56 | — | 0.56 |
| Scituate | . | . | 2,713 | 11,084,300 | 86,750.00 | 8,000.00 | — | 94,750.00 | 0.85 | — | 0.85 |
| Seekonk | . | . | 4,191 | 4,083,908 | 52,500.00 | — | — | 52,500.00 | 1.29 | — | 1.29 |
| Sharon | . | . | 3,119 | 5,286,000 | 62,000.00 | 17,000.00 | 18,400.00 | 97,400.00 | 1.49 | 0.35 | 1.84 |
| Sheffield | . | . | 1,614 | 1,262,935 | 4,000.00 | — | — | 4,000.00 | 0.32 | — | 0.32 |
| Sherborn | . | . | 929 | 1,661,117 | 2,500.00 | — | — | 2,500.00 | 0.15 | — | 0.15 |
| Shirley | . | . | 2,394 | 2,110,301 | 39,900.00 | — | — | 39,900.00 | 1.89 | — | 1.89 |
| Somerset | . | . | 4,818 | 6,463,715 | 45,000.00 | 92,000.00 | — | 137,000.00 | 2.12 | — | 2.12 |
| Southborough | . | . | 2,053 | 3,197,176 | 17,250.00 | — | — | 17,250.00 | 0.54 | — | 0.54 |
| Southwick | . | . | 1,267 | 1,766,324 | — | — | 26,200.00 | 26,200.00 | — | 1.48 | 1.48 |
| Sterling | . | . | 1,516 | 1,579,920 | 900.00 | — | 3,500.00 | 4,400.00 | 0.06 | 0.22 | 0.28 |
| Stockbridge | . | . | 1,830 | 5,430,152 | 66,500.00 | — | 19,000.00 | 85,500.00 | 1.22 | 0.35 | 1.57 |
| Stow | . | . | 1,385 | 1,619,307 | 1,000.00 | — | — | 1,000.00 | 0.06 | — | 0.06 |
| Sudbury | . | . | 1,894 | 1,864,590 | 17,000.00 | — | — | 17,000.00 | 0.91 | — | 0.91 |
| Sunderland | . | . | 1,290 | 1,223,804 | 12,000.00 | 40,000.00 | — | 52,000.00 | 4.25 | — | 4.25 |
| Sutton | . | . | 2,174 | 2,090,016 | 900.00 | — | — | 900.00 | 0.04 | — | 0.04 |
| Swansea | . | . | 3,250 | 3,001,160 | 57,000.00 | — | — | 57,000.00 | 1.90 | — | 1.90 |
| Templeton | . | . | 4,368 | 2,876,272 | 51,000.00 | 41,000.00 | 8,600.00 | 100,600.00 | 3.20 | 0.30 | 3.50 |

| | | | | | | | | |
|------------------|----------|-------------|----------------|----------------|----------------|----------------|------|------|
| Tewksbury | 4,985 | 3,162,289 | 41,600.00 | — | 41,600.00 | 1.32 | — | 1.32 |
| Tisbury | 1,431 | 5,291,912 | 3,600.00 | 2,050.00 | 5,650.00 | 0.11 | 1.70 | 1.81 |
| Topsheld | 915 | 2,799,793 | 2,000.00 | 12,000.00 | 14,000.00 | 0.50 | — | 0.50 |
| Townsend | 1,895 | 2,023,223 | 7,410.00 | — | 7,410.00 | 0.37 | — | 0.37 |
| Warren | 3,950 | 4,106,957 | 91,900.00 | — | 91,900.00 | 2.24 | — | 2.24 |
| Warwick | 364 | 476,987 | 500.00 | — | 500.00 | 0.10 | — | 0.10 |
| Wayland | 2,255 | 4,652,014 | 33,000.00 | — | 33,000.00 | 0.71 | 0.04 | 0.75 |
| Wellfleet | 1,786 | 1,119,113 | 1,500.00 | 1,500.00 | 1,500.00 | 0.13 | — | 0.13 |
| Wenham | 1,145 | 2,397,574 | 43,000.00 | 14,000.00 | 43,000.00 | 1.43 | — | 1.43 |
| West Boylston | 1,916 | 1,743,040 | 29,000.00 | — | 29,000.00 | 1.31 | — | 1.31 |
| West Bridgewater | 3,121 | 2,713,331 | 22,800.00 | — | 22,800.00 | 0.74 | — | 0.74 |
| West Brookfield | 1,314 | 1,341,039 | 20,000.00 | — | 20,000.00 | 0.93 | 2.49 | 3.23 |
| Westford | 3,571 | 4,234,604 | 12,500.00 | — | 12,500.00 | 0.50 | 1.83 | 2.76 |
| Westminster | 1,884 | 1,368,762 | 63,400.00 | — | 63,400.00 | 1.50 | — | 1.50 |
| West Newbury | 1,837 | 1,155,853 | 2,500.00 | 4,500.00 | 2,500.00 | 0.18 | — | 0.18 |
| Weston | 2,906 | 7,377,972 | 12,000.00 | — | 9,500.00 | 0.82 | — | 0.82 |
| Westport | 4,207 | 5,927,275 | 118,400.00 | 4,000.00 | 98,000.00 | 0.16 | 1.17 | 1.33 |
| West Stockbridge | 1,212 | 1,154,941 | 5,000.00 | — | 122,400.00 | 2.07 | — | 2.07 |
| Westwood | 1,706 | 3,816,874 | 12,000.00 | — | 5,000.00 | 0.43 | — | 0.43 |
| Whately | 1,229 | 1,127,036 | 10,000.00 | 10,000.00 | 12,000.00 | 0.31 | — | 0.31 |
| Wilbraham | 2,833 | 2,672,897 | 45,000.00 | — | 20,000.00 | 1.77 | — | 1.77 |
| Williamburg | 1,993 | 1,316,700 | 8,000.00 | — | 45,000.00 | 1.68 | — | 1.68 |
| Williamstown | 4,006 | 6,554,037 | 120,000.00 | 42,000.00 | 27,239.91 | 0.61 | 1.46 | 2.07 |
| Wilmington | 3,515 | 3,312,071 | 17,750.00 | — | 162,000.00 | 2.47 | — | 2.47 |
| Wrentham | 3,214 | 2,727,534 | — | — | 17,750.00 | 0.54 | — | 0.54 |
| Yarmouth | 1,532 | 2,871,150 | 28,500.00 | — | 60,900.00 | — | 2.23 | 2.23 |
| Totals | 1405,971 | 551,094,545 | \$4,525,306.22 | \$1,758,353.40 | \$2,145,086.10 | \$8,429,245.72 | 1.14 | 0.39 |
| Totals | | | | | | | 1.14 | 1.53 |

1 Includes population of 66 towns having no funded debt.

2 Includes valuation of 66 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1926:

| | | | | | | | |
|------------|-----------------|-----------|----------|------------------|-------------|--------------|--------------|
| Alford | Carver | Egremont | Hawley | Monroe | Petersham | Shelburne | Upton |
| Ashfield | Charlmont | Florida | Heath | Mount Washington | Phillinston | Shutesbury | Wales |
| Barre | Chesterfield | Gay Head | Holland | New Ashford | Plainfield | Southampton | Washington |
| Becket | Colrain | Gill | Hopedale | New Marlborough | Proctor | Sturbridge | Wendell |
| Berkley | Conway | Gosnold | Leverett | New Salem | Rochester | Tolland | Westhampton |
| Berlin | Cummington | Granby | Leyden | Oakham | Rowe | Truro | West Tisbury |
| Boxborough | Dennis | Greenwich | Mashpee | Orleans | Royalston | Tyngsborough | Windsor |
| Brimfield | East Brookfield | Harwich | Mendon | Peru | Sandisfield | Tyringham | Worthington |
| Carlisle | Lastham | | | | | | |

PART I

CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

| CITIES. | Fiscal Year Ending | Pages of Report |
|-----------------------|-----------------------|--------------------|
| ATTLEBORO | Dec. 31, 1924 | 20, 21 |
| BEVERLY | Dec. 31, 1924 | 20, 21 |
| BOSTON | Jan. 31, 1925 | 4, 5 |
| BROCKTON | Nov. 30, 1924 | 10, 11 |
| CAMBRIDGE | Mar. 31, 1925 | 6, 7 |
| CHELSEA | Dec. 31, 1924 | 14, 15 |
| CHICOPEE | Nov. 30, 1924 | 16, 17 |
| EVERETT | Dec. 31, 1924 | 16, 17 |
| FALL RIVER | Dec. 31, 1924 | 6, 7 |
| FITCHBURG | Nov. 30, 1924 | 14, 15 |
| GARDNER | Dec. 31, 1924 | 22, 23 |
| GLOUCESTER | Nov. 30, 1924 | 18, 19 |
| HAVERHILL | Dec. 31, 1924 | 12, 13 |
| HOLYOKE | Nov. 30, 1924 | 10, 11 |
| LAWRENCE | Dec. 31, 1924 | 10, 11 |
| LEOMINSTER | Dec. 31, 1924 | 20, 21 |
| LOWELL | Dec. 31, 1924 | 8, 9 |
| LYNN | Dec. 31, 1924 | 8, 9 |
| MALDEN | Dec. 31, 1924 | 12, 13 |
| MARLBOROUGH | Dec. 31, 1924 | 24, 25 |
| MEDFORD | Dec. 31, 1924 | 12, 13 |
| MELROSE | Dec. 31, 1924 | 20, 21 |
| NEW BEDFORD | Nov. 30, 1924 | 8, 9 |
| NEWBURYPORT | Dec. 20, 1924 | 24, 25 |
| NEWTON | Dec. 31, 1924 | 12, 13 |
| NORTH ADAMS | Nov. 30, 1924 | 18, 19 |
| NORTHAMPTON | Nov. 30, 1924 | 18, 19 |
| PEABODY | Dec. 31, 1924 | 22, 23 |
| PITTSFIELD | Dec. 31, 1924 | 14, 15 |
| QUINCY | Dec. 31, 1924 | 10, 11 |
| REVERE | Dec. 31, 1924 | 18, 19 |
| SALEM | Dec. 31, 1924 | 14, 15 |
| SOMERVILLE | Dec. 31, 1924 | 8, 9 |
| SPRINGFIELD | Nov. 30, 1924 | 6, 7 |
| TAUNTON | Nov. 30, 1924 | 16, 17 |
| WALTHAM | Jan. 31, 1925 | 16, 17 |
| WESTFIELD | Dec. 31, 1924 | 22, 23 |
| WOBURN | Dec. 31, 1924 | 22, 23 |
| WORCESTER | Nov. 30, 1924 | 6, 7 |

DIVISION A

• SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | | Boston POPULATION 779,620 |
|---|--|---------------------------------|
| REVENUE. | | \$58,727,213.87 |
| General | | 46,796,550.19 |
| Taxes | | 46,723,892.49 |
| Property, poll, and income | | 42,552,133.28 |
| Corporation, bank, etc. | | 3,171,759.21 |
| Licenses and permits | | 343,855.68 |
| Fines and forfeits | | 243,836.64 |
| Grants and gifts | | 465,856.09 |
| For expenses | | 465,856.09 |
| For outlays | | — |
| All other | | 19,109.29 |
| Commercial | | 11,930,663.68 |
| Special assessments | | 512,001.82 |
| To meet expenses | | 512,001.82 |
| To meet outlays | | — |
| Privileges | | 45,715.00 |
| Departmental | | 2,010,409.48 |
| General government | | 70,758.53 |
| Protection of persons and property | | 102,452.70 |
| Health and sanitation | | 233,043.57 |
| Highways | | 46,830.36 |
| Charities | | 684,498.01 |
| Soldiers' benefits | | 61,580.25 |
| Schools | | 237,927.52 |
| Libraries | | 15,498.87 |
| Recreation | | 94,786.40 |
| Unclassified | | 463,033.27 |
| Public service enterprises | | 6,402,912.92 |
| Electric light | | — |
| Water | | 3,928,993.18 |
| All other | | 2,473,919.74 |
| Cemeteries | | 61,408.29 |
| Interest | | 2,898,216.17 |
| On sinking funds | | 1,582,626.54 |
| On trust and investment funds | | 877,959.96 |
| All other | | 437,629.67 |
| NON-REVENUE. | | \$47,563,036.88 |
| Offsets to outlays | | 321,936.45 |
| Departmental | | 300,749.23 |
| Public service enterprises | | 21,187.22 |
| Cemeteries | | — |
| Municipal indebtedness | | 27,805,835.81 |
| Loans, general purposes | | 5,343,750.00 |
| Loans, public service enterprises | | 1,451,000.00 |
| Loans, cemeteries | | — |
| Bonds refunded, current year | | — |
| Temporary loans (including revenue loans) | | 21,000,000.00 |
| Unpaid warrants or orders, current year | | — |
| Premiums | | 11,085.81 |
| Transfers | | 6,567,155.38 |
| From sinking funds | | 3,498,600.57 |
| All other | | 3,068,554.81 |
| Refunds | | 188,098.37 |
| Agency, trust, and investment | | 12,680,010.87 |
| Taxes and licenses for State | | 2,762,184.26 |
| Taxes for county | | 2,743,271.42 |
| Reimbursements for grade crossings | | — |
| Sinking and other permanent funds | | 7,174,555.19 |
| All other | | — |
| RECAPITULATION. | | |
| Revenue and offsets to outlays | | \$59,049,150.32 |
| Premiums | | 11,085.81 |
| Municipal indebtedness | | 27,794,750.00 |
| Transfers and refunds | | 6,755,253.75 |
| Agency, trust, and investment | | 12,680,010.87 |
| Total receipts | | \$106,290,250.75 |
| Balance on hand, including funds | | 11,352,769.24 |
| GRAND TOTAL | | \$117,643,019.99 |

¹ Includes \$946.22 from city of Cambridge on account of pensions.

Graded According to Population of 1925.

| PAYMENTS. | | | | | | | | | | Boston Population 779,620 | |
|--|--|--|--|--|--|--|--|--|--|---------------------------------|--|
| Maintenance | | | | | | | | | | \$44,185,683.36 | |
| <i>Departmental</i> | | | | | | | | | | <i>41,049,145.73</i> | |
| General government | | | | | | | | | | 1,834,120.97 | |
| Protection of persons and property | | | | | | | | | | 8,316,047.09 | |
| Health and sanitation | | | | | | | | | | 4,760,224.33 | |
| Highways | | | | | | | | | | 4,096,179.50 | |
| Charities | | | | | | | | | | 4,019,357.53 | |
| Soldiers' benefits | | | | | | | | | | 497,666.78 | |
| Schools | | | | | | | | | | 12,751,302.47 | |
| Libraries | | | | | | | | | | 840,015.60 | |
| Recreation | | | | | | | | | | 2,360,902.64 | |
| Pensions | | | | | | | | | | 1,080,840.16 | |
| Unclassified | | | | | | | | | | 492,488.66 | |
| <i>Public service enterprises</i> | | | | | | | | | | <i>2,777,970.16</i> | |
| Electric light | | | | | | | | | | — | |
| Water | | | | | | | | | | 1,776,323.72 | |
| All other | | | | | | | | | | 1,001,646.44 | |
| <i>Cemeteries</i> | | | | | | | | | | <i>177,083.07</i> | |
| <i>Administration of trust funds</i> | | | | | | | | | | <i>181,484.40</i> | |
| Interest | | | | | | | | | | 6,720,346.52 | |
| <i>Loans, general purposes</i> | | | | | | | | | | <i>3,995,472.35</i> | |
| <i>Loans, public service enterprises</i> | | | | | | | | | | <i>2,723,964.17</i> | |
| <i>Loans, cemeteries</i> | | | | | | | | | | <i>910.00</i> | |
| Outlays | | | | | | | | | | 11,764,164.93 | |
| <i>Departmental</i> | | | | | | | | | | <i>9,983,881.26</i> | |
| General government | | | | | | | | | | 1,264,036.14 | |
| Protection of persons and property | | | | | | | | | | 1,198,255.36 | |
| Health and sanitation | | | | | | | | | | 2,554,318.40 | |
| Highways | | | | | | | | | | 329,080.44 | |
| Charities | | | | | | | | | | 3,334,714.63 | |
| Schools | | | | | | | | | | 4,004.11 | |
| Libraries | | | | | | | | | | 796,523.63 | |
| Recreation | | | | | | | | | | 502,948.54 | |
| Unclassified | | | | | | | | | | 1,780,283.68 | |
| <i>Public service enterprises</i> | | | | | | | | | | <i>—</i> | |
| Electric light | | | | | | | | | | 575,217.06 | |
| Water | | | | | | | | | | 1,205,066.62 | |
| All other | | | | | | | | | | — | |
| <i>Cemeteries</i> | | | | | | | | | | <i>—</i> | |
| Municipal indebtedness | | | | | | | | | | 26,383,461.87 | |
| <i>From sinking funds</i> | | | | | | | | | | <i>13,498,600.57</i> | |
| <i>From revenue and other sources</i> | | | | | | | | | | <i>2,884,861.30</i> | |
| <i>Bonds refunded, current year</i> | | | | | | | | | | <i>—</i> | |
| <i>Temporary loans (including revenue loans)</i> | | | | | | | | | | <i>20,000,000.00</i> | |
| <i>Warrants or orders, previous years</i> | | | | | | | | | | <i>—</i> | |
| Transfers | | | | | | | | | | 6,567,155.38 | |
| <i>To sinking funds from revenue</i> | | | | | | | | | | <i>21,440,004.88</i> | |
| <i>All other</i> | | | | | | | | | | <i>5,127,150.50</i> | |
| Refunds | | | | | | | | | | 188,098.37 | |
| Agency, trust, and investment | | | | | | | | | | 13,695,702.06 | |
| <i>Taxes and licenses for State</i> | | | | | | | | | | <i>2,762,184.26</i> | |
| <i>Taxes for county</i> | | | | | | | | | | <i>2,743,271.42</i> | |
| <i>Expenditures for grade crossings</i> | | | | | | | | | | <i>—</i> | |
| <i>Sinking and other permanent funds</i> | | | | | | | | | | <i>8,190,246.38</i> | |
| <i>All other</i> | | | | | | | | | | <i>—</i> | |
| RECAPITULATION. | | | | | | | | | | | |
| Maintenance and interest | | | | | | | | | | \$50,906,029.88 | |
| Permanent debt (except from sinking funds) | | | | | | | | | | 2,884,861.30 | |
| Sinking fund requirements from revenue | | | | | | | | | | 21,440,004.88 | |
| Outlays | | | | | | | | | | 11,764,164.93 | |
| Permanent debt from sinking funds | | | | | | | | | | 13,498,600.57 | |
| Bonds refunded, current year | | | | | | | | | | — | |
| Temporary loans | | | | | | | | | | 20,000,000.00 | |
| Transfers (except to sinking funds) and refunds | | | | | | | | | | 5,315,248.87 | |
| Agency, trust, and investment | | | | | | | | | | 13,695,702.06 | |
| Total payments | | | | | | | | | | \$109,504,612.49 | |
| <i>Balance on hand, including funds</i> | | | | | | | | | | <i>8,138,407.50</i> | |
| GRAND TOTAL | | | | | | | | | | \$117,643,019.99 | |

¹ Includes serial payments amounting to \$62,900.57.

² Includes \$2,299.65 from sale of real estate and offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | Worcester POPULATION 190,757 | Springfield POPULATION 142,065 | Fall River POPULATION 128,993 | Cambridge POPULATION 119,669 |
|---|------------------------------------|--------------------------------------|-------------------------------------|------------------------------------|
| REVENUE. | \$10,631,285.35 | \$10,166,961.78 | \$6,741,207.86 | \$6,735,245.26 |
| General | 8,748,593.84 | 8,704,048.07 | 5,907,806.60 | 5,675,868.32 |
| Taxes | 8,532,089.44 | 8,515,850.59 | 5,790,209.24 | 5,589,610.05 |
| Property, poll, and income | 7,806,997.20 | 7,998,145.56 | 4,859,683.23 | 5,156,927.88 |
| Corporation, bank, etc. | 725,092.24 | 517,705.03 | 930,526.01 | 432,682.17 |
| Licenses and permits | 37,608.21 | 35,721.51 | 13,533.72 | 32,504.00 |
| Fines and forfeits | 25,079.27 | 37,743.52 | 23,315.99 | 15,917.42 |
| Grants and gifts | 153,755.53 | 114,732.45 | 80,747.65 | 33,836.85 |
| For expenses | 140,924.31 | 55,295.68 | 80,747.65 | 33,836.85 |
| For outlays | 12,831.22 | 59,436.77 | — | — |
| All other | 61.39 | — | — | 4,000.00 |
| Commercial | 1,882,691.51 | 1,462,913.71 | 833,401.26 | 1,059,376.94 |
| Special assessments | 167,438.82 | 223,495.68 | 36,527.59 | 12,196.81 |
| To meet expenses | 102,546.33 | 41,609.52 | — | 143.60 |
| To meet outlays | 64,892.49 | 181,886.16 | 36,527.59 | 12,053.21 |
| Privileges | 400.00 | 25.00 | 500.00 | 1,313.00 |
| Departmental | 702,830.55 | 465,951.17 | 223,077.96 | 300,775.99 |
| General government | 21,836.68 | 35,782.95 | 4,878.30 | 8,621.42 |
| Protection of persons and property | 27,518.28 | 8,831.53 | 5,379.69 | 11,938.67 |
| Health and sanitation | 110,540.54 | 37,870.32 | 18,822.69 | 43,588.54 |
| Highways | 64,946.69 | 37,244.36 | 38,204.39 | 1,635.91 |
| Charities | 261,113.29 | 87,743.49 | 50,542.06 | 128,501.06 |
| Soldiers' benefits | 12,578.25 | 8,401.00 | 6,563.85 | 10,378.67 |
| Schools | 88,578.18 | 172,432.83 | 34,587.02 | 30,248.60 |
| Libraries | 5,727.77 | — | 1,680.78 | 1,755.12 |
| Recreation | 16,877.88 | 8,734.68 | 375.00 | 3,059.32 |
| Unclassified | 93,212.99 | 68,910.01 | 67,044.18 | 61,048.68 |
| Public service enterprises | 658,637.45 | 649,701.94 | 380,099.03 | 488,178.05 |
| Electric light | — | — | — | — |
| Water | 658,637.45 | 649,701.94 | 379,673.27 | 488,178.05 |
| All other | — | — | 425.76 | — |
| Cemeteries | 57,456.58 | — | 32,587.85 | 45,096.50 |
| Interest | 295,828.11 | 123,739.92 | 155,809.33 | 211,816.59 |
| On sinking funds | 158,416.79 | 28,561.89 | 109,573.18 | 144,190.36 |
| On trust and investment funds | 38,264.56 | 2,416.89 | 2,875.43 | — |
| All other | 99,146.76 | 92,761.14 | 43,360.72 | 64,545.69 |
| NON-REVENUE. | \$12,582,881.38 | \$10,750,854.00 | \$5,984,938.91 | \$6,784,129.48 |
| Offsets to outlays | 88,603.39 | 184,105.09 | 9,349.48 | 49,035.17 |
| Departmental | 16,326.30 | 184,105.09 | 2,292.85 | 49,035.17 |
| Public service enterprises | 72,278.09 | — | 7,056.63 | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 10,431,389.43 | 9,299,001.02 | 4,818,931.50 | 4,497,645.42 |
| Loans, general purposes | 950,000.00 | 5,033,900.00 | 2,565,000.00 | 494,600.00 |
| Loans, public service enterprises | 645,000.00 | 300,000.00 | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 8,400,000.00 | 3,600,000.00 | 2,250,000.00 | 4,000,000.00 |
| Unpaid warrants or orders, current year | 433,530.93 | 339,103.12 | — | — |
| Premiums | 2,858.50 | 25,997.90 | 3,931.60 | 3,045.42 |
| Transfers | 696,631.50 | 516,128.23 | 302,636.55 | 678,101.50 |
| From sinking funds | 50,000.00 | — | 200,000.00 | 576,500.00 |
| All other | 646,631.50 | 516,128.23 | 102,636.55 | 101,601.50 |
| Refunds | 149,265.19 | 45,441.39 | 16,546.84 | 89,027.29 |
| Agency, trust, and investment | 1,216,991.87 | 708,178.27 | 837,474.54 | 1,470,320.10 |
| Taxes and licenses for State | 461,174.58 | 410,737.29 | 329,876.50 | 279,412.65 |
| Taxes for county | 373,815.00 | 242,440.98 | 187,227.29 | 222,181.15 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 382,002.29 | 53,000.00 | 320,371.75 | 968,726.30 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$10,719,888.74 | \$10,351,066.87 | \$6,750,557.34 | \$6,784,280.43 |
| Premiums | 2,858.50 | 25,997.90 | 3,931.50 | 3,045.42 |
| Municipal indebtedness | 10,428,530.93 | 9,273,003.12 | 4,815,000.00 | 4,494,600.00 |
| Transfers and refunds | 845,896.69 | 561,569.62 | 319,183.39 | 767,128.79 |
| Agency, trust, and investment | 1,216,991.87 | 706,178.27 | 837,474.54 | 1,470,320.10 |
| Total receipts | \$23,214,166.73 | \$20,917,815.78 | \$12,726,146.77 | \$13,519,374.74 |
| Balance on hand, including funds | 599,713.36 | 971,476.53 | 1,162,687.87 | 376,680.04 |
| GRAND TOTAL | \$23,813,880.09 | \$21,889,292.31 | \$13,888,834.64 | \$13,896,054.78 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Worcester POPULATION 190,757 | Springfield POPULATION 142,065 | Fall River POPULATION 128,993 | Cambridge POPULATION 119,669 |
|--|------------------------------------|--------------------------------------|-------------------------------------|------------------------------------|
| Maintenance | \$8,127,005.41 | \$7,065,184.21 | \$5,092,776.40 | \$5,045,861.80 |
| <i>Departmental</i> | <i>7,870,848.92</i> | <i>6,768,326.54</i> | <i>4,774,464.24</i> | <i>4,641,771.33</i> |
| General government | 308,280.56 | 423,269.46 | 226,186.61 | 272,177.69 |
| Protection of persons and property | 1,622,282.87 | 1,454,977.90 | 965,140.65 | 919,223.61 |
| Health and sanitation | 630,586.34 | 580,962.66 | 434,330.44 | 679,964.00 |
| Highways | 935,554.57 | 870,534.32 | 488,468.25 | 422,841.32 |
| Charities | 861,814.13 | 181,172.06 | 546,072.32 | 427,774.12 |
| Soldiers' benefits | 34,383.07 | 36,464.44 | 52,465.60 | 75,950.78 |
| Schools | 3,084,041.49 | 2,701,406.09 | 1,822,559.68 | 1,458,666.17 |
| Libraries | 144,998.36 | 162,218.00 | 80,416.30 | 65,618.56 |
| Recreation | 132,419.34 | 257,479.01 | 100,817.68 | 202,286.06 |
| Pensions | 75,683.22 | 43,532.93 | 37,543.79 | 101,527.18 |
| Unclassified | 40,804.97 | 46,309.67 | 20,452.92 | 15,741.84 |
| <i>Public service enterprises</i> | <i>199,361.29</i> | <i>306,767.67</i> | <i>266,911.24</i> | <i>352,011.68</i> |
| Electric light | — | — | — | — |
| Water | 196,117.17 | 306,757.67 | 264,025.94 | 352,011.68 |
| All other | 3,244.12 | — | 2,885.30 | — |
| <i>Cemeteries</i> | <i>56,785.20</i> | <i>—</i> | <i>51,410.92</i> | <i>52,073.79</i> |
| <i>Administration of trust funds</i> | <i>10.00</i> | <i>100.00</i> | <i>—</i> | <i>5.00</i> |
| Interest | 648,123.24 | 587,988.56 | 523,336.44 | 562,495.76 |
| <i>Loans, general purposes</i> | <i>445,020.77</i> | <i>535,210.22</i> | <i>472,231.44</i> | <i>509,182.01</i> |
| <i>Loans, public service enterprises</i> | <i>203,102.47</i> | <i>52,778.34</i> | <i>51,105.00</i> | <i>52,773.75</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>640.00</i> |
| Outlays | 3,144,556.25 | 6,840,055.13 | 2,146,291.08 | 827,100.17 |
| <i>Departmental</i> | <i>2,420,968.47</i> | <i>6,289,416.03</i> | <i>2,031,499.38</i> | <i>823,693.50</i> |
| General government | — | 9,636.47 | 10,365.96 | 4,057.69 |
| Protection of persons and property | 16,964.03 | 122,428.92 | 22,750.79 | 51,828.50 |
| Health and sanitation | 1,202,894.61 | 214,423.73 | 599,898.90 | 112,095.57 |
| Highways | 183,242.50 | 5,147,228.39 | 997,906.26 | 373,280.06 |
| Charities | 17,742.90 | 1,947.49 | — | — |
| Schools | 957,345.05 | 694,580.34 | 358,184.65 | 235,756.38 |
| Libraries | — | — | 7,351.74 | — |
| Recreation | 42,779.38 | 99,170.69 | 35,041.08 | 46,675.30 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>723,587.78</i> | <i>550,639.10</i> | <i>114,791.70</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | 723,587.78 | 550,639.10 | 114,791.70 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>3,406.67</i> |
| Municipal indebtedness | 8,849,047.35 | 4,362,907.11 | 3,863,000.00 | 5,251,841.87 |
| <i>From sinking funds</i> | <i>50,000.00</i> | <i>—</i> | <i>200,000.00</i> | <i>576,500.00</i> |
| <i>From revenue and other sources</i> | <i>969,700.00</i> | <i>739,500.00</i> | <i>913,000.00</i> | <i>525,341.87</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>7,400,000.00</i> | <i>3,300,000.00</i> | <i>2,750,000.00</i> | <i>4,150,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>429,347.35</i> | <i>323,407.11</i> | <i>—</i> | <i>—</i> |
| Transfers | 696,631.50 | 516,128.23 | 302,636.55 | 678,101.50 |
| <i>To sinking funds from revenue</i> | <i>50,000.00</i> | <i>—</i> | <i>20,710.00</i> | <i>101,601.50</i> |
| <i>All other</i> | <i>646,631.50</i> | <i>516,128.23</i> | <i>281,926.55</i> | <i>576,500.00</i> |
| Refunds | 149,265.19 | 45,441.39 | 16,546.84 | 89,027.29 |
| Agency, trust, and investment | 1,333,247.92 | 705,590.05 | 538,083.04 | 1,155,960.29 |
| <i>Taxes and licenses for State</i> | <i>461,174.58</i> | <i>410,737.29</i> | <i>329,875.50</i> | <i>279,412.65</i> |
| <i>Taxes for county</i> | <i>373,815.00</i> | <i>242,440.98</i> | <i>187,227.29</i> | <i>222,181.15</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>498,258.34</i> | <i>52,411.78</i> | <i>20,980.25</i> | <i>654,366.49</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$8,775,128.65 | \$7,653,172.77 | \$5,616,112.84 | \$5,608,357.56 |
| Permanent debt (except from sinking funds) | 969,700.00 | 739,500.00 | 913,000.00 | 525,341.87 |
| Sinking fund requirements from revenue | 50,000.00 | — | 20,710.00 | 101,601.50 |
| Outlays | 3,144,556.25 | 6,840,055.13 | 2,146,291.08 | 827,100.17 |
| Permanent debt from sinking funds | 50,000.00 | — | 200,000.00 | 576,500.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 7,829,347.35 | 3,623,407.11 | 2,750,000.00 | 4,150,000.00 |
| Transfers (except to sinking funds) and refunds | 795,896.69 | 561,569.62 | 298,473.39 | 665,527.29 |
| Agency, trust, and investment | 1,333,247.92 | 705,590.05 | 538,083.04 | 1,155,960.29 |
| Total payments | \$22,947,876.86 | \$20,123,294.68 | \$12,482,670.35 | \$13,610,388.68 |
| Balance on hand, including funds | 866,003.23 | 1,765,997.63 | 1,406,164.29 | 285,666.10 |
| GRAND TOTAL | \$23,813,880.09 | \$21,889,292.31 | \$13,888,834.64 | \$13,896,054.78 |

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | New Bedford POPULATION 119,539 | Lowell POPULATION 110,296 | Lynn POPULATION 103,081 | Somerville POPULATION 99,032 |
|--|--------------------------------------|---------------------------------|-------------------------------|------------------------------------|
| REVENUE. | \$7,556,316.55 | \$5,238,600.42 | \$4,730,219.33 | \$3,737,639.37 |
| General | 6,619,721.52 | 4,519,634.78 | 3,939,770.43 | 3,160,376.48 |
| <i>Taxes</i> | <i>6,445,503.75</i> | <i>4,306,685.21</i> | <i>3,871,219.07</i> | <i>3,098,288.69</i> |
| Property, poll, and income | 5,484,942.24 | 3,762,873.72 | 3,621,550.73 | 2,965,738.28 |
| Corporation, bank, etc. | 960,561.51 | 543,811.49 | 249,668.34 | 132,550.41 |
| <i>Licenses and permits</i> | <i>21,896.23</i> | <i>15,957.92</i> | <i>19,077.80</i> | <i>17,416.28</i> |
| <i>Fines and forfeits</i> | <i>38,704.90</i> | <i>28,255.40</i> | <i>27,986.62</i> | <i>15,411.23</i> |
| <i>Grants and gifts</i> | <i>113,313.43</i> | <i>168,736.25</i> | <i>21,486.94</i> | <i>29,220.28</i> |
| For expenses | 113,313.43 | 68,736.25 | 21,486.94 | 29,220.28 |
| For outlays | — | 100,000.00 | — | — |
| <i>All other</i> | <i>303.21</i> | <i>—</i> | <i>—</i> | <i>40.00</i> |
| Commercial | 936,595.03 | 718,965.64 | 790,448.90 | 577,262.89 |
| <i>Special assessments</i> | <i>86,534.87</i> | <i>45,289.32</i> | <i>35,352.27</i> | <i>74,355.54</i> |
| To meet expenses | 270.00 | 45,289.32 | 35,252.27 | 46,372.98 |
| To meet outlays | 86,264.87 | — | — | 27,982.56 |
| <i>Privileges</i> | <i>—</i> | <i>100.00</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>280,045.05</i> | <i>206,730.52</i> | <i>214,231.61</i> | <i>168,938.18</i> |
| General government | 10,488.85 | 6,186.84 | 7,557.74 | 8,741.58 |
| Protection of persons and property | 5,834.26 | 5,663.34 | 4,393.97 | 3,467.29 |
| Health and sanitation | 66,555.76 | 17,047.01 | 21,194.87 | 15,354.62 |
| Highways | 23,526.08 | 508.23 | 3,157.36 | 23,752.35 |
| Charities | 60,664.74 | 49,251.72 | 69,368.96 | 43,974.33 |
| Soldiers' benefits | 7,381.20 | 8,508.50 | 15,869.63 | 8,861.17 |
| Schools | 34,063.24 | 39,993.60 | 31,633.82 | 12,395.64 |
| Libraries | 1,664.56 | 1,254.12 | 2,537.96 | 2,130.83 |
| Recreation | 5,308.12 | 7,785.05 | 1,090.98 | 1,041.05 |
| Unclassified | 64,558.24 | 70,582.11 | 57,426.32 | 49,219.32 |
| <i>Public service enterprises</i> | <i>382,871.94</i> | <i>371,235.88</i> | <i>407,155.74</i> | <i>305,708.04</i> |
| Electric light | — | — | — | — |
| Water | 377,603.08 | 371,154.98 | 407,155.74 | 305,708.04 |
| All other | 5,268.86 | 80.90 | — | — |
| <i>Cemeteries</i> | <i>41,617.61</i> | <i>33,876.29</i> | <i>52,346.86</i> | <i>—</i> |
| <i>Interest</i> | <i>145,525.66</i> | <i>61,683.63</i> | <i>81,462.42</i> | <i>28,261.13</i> |
| On sinking funds | 88,888.51 | 10,245.41 | 37,505.09 | — |
| On trust and investment funds | 16,095.91 | 6,243.17 | 6,343.17 | 1,157.37 |
| All other | 40,541.14 | 45,195.05 | 37,614.16 | 27,103.76 |
| NON-REVENUE. | \$8,016,148.91 | \$5,585,455.39 | \$5,572,151.61 | \$2,363,877.03 |
| Offsets to outlays | 112,923.65 | 19,742.86 | 292,789.64 | 45,659.39 |
| <i>Departmental</i> | <i>55,446.95</i> | <i>5,174.31</i> | <i>280,684.33</i> | <i>45,659.39</i> |
| <i>Public service enterprises</i> | <i>57,476.70</i> | <i>14,568.55</i> | <i>12,155.31</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 6,253,695.16 | 5,033,065.78 | 4,478,684.40 | 1,950,000.00 |
| <i>Loans, general purposes</i> | <i>1,022,000.00</i> | <i>577,900.00</i> | <i>570,000.00</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>150,000.00</i> | <i>—</i> | <i>110,000.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>4,800,000.00</i> | <i>4,450,000.00</i> | <i>3,795,000.00</i> | <i>1,950,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>279,795.25</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>1,899.91</i> | <i>5,165.78</i> | <i>3,684.40</i> | <i>—</i> |
| Transfers | 645,586.20 | 63,191.65 | 225,098.82 | 69,072.87 |
| <i>From sinking funds</i> | <i>170,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>475,586.20</i> | <i>63,191.65</i> | <i>225,098.82</i> | <i>69,072.87</i> |
| Refunds | 8,203.66 | 9,849.10 | 7,247.65 | 4,119.69 |
| Agency, trust, and investment | 995,740.24 | 459,606.00 | 568,331.10 | 295,025.08 |
| <i>Taxes and licenses for State</i> | <i>345,361.55</i> | <i>242,521.05</i> | <i>200,800.00</i> | <i>162,359.26</i> |
| <i>Taxes for county</i> | <i>196,226.95</i> | <i>192,419.06</i> | <i>185,533.88</i> | <i>128,995.57</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>454,151.94</i> | <i>24,665.89</i> | <i>182,497.22</i> | <i>3,670.25</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$7,669,240.20 | \$5,258,343.28 | \$5,023,008.97 | \$3,783,298.76 |
| Premiums | 1,899.91 | 5,165.78 | 3,684.40 | — |
| Municipal indebtedness | 6,251,795.25 | 5,027,900.00 | 4,475,000.00 | 1,950,000.00 |
| Transfers and refunds | 653,789.86 | 73,040.75 | 232,346.47 | 73,192.56 |
| Agency, trust, and investment | 995,740.24 | 459,606.00 | 568,331.10 | 295,025.08 |
| Total receipts | \$15,572,465.46 | \$10,824,055.81 | \$10,302,370.94 | \$6,101,516.40 |
| <i>Balance on hand, including funds</i> | <i>2,093,834.44</i> | <i>340,398.60</i> | <i>382,092.95</i> | <i>317,656.94</i> |
| GRAND TOTAL | \$17,666,299.90 | \$11,164,454.41 | \$10,684,463.89 | \$6,419,173.34 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | New Bedford POPULATION 119,539 | Lowell POPULATION 110,296 | Lynn POPULATION 103,081 | Somerville POPULATION 99,032 |
|--|--------------------------------------|---------------------------------|-------------------------------|------------------------------------|
| Maintenance | \$5,035,930.73 | \$4,431,263.78 | \$3,707,455.41 | \$2,734,806.73 |
| <i>Departmental</i> | <i>4,740,843.47</i> | <i>4,112,376.65</i> | <i>3,413,518.10</i> | <i>2,608,618.01</i> |
| General government | 257,826.98 | 248,028.58 | 170,536.56 | 135,744.16 |
| Protection of persons and property | 1,024,009.86 | 809,785.34 | 672,203.47 | 531,978.75 |
| Health and sanitation | 671,481.62 | 421,338.68 | 346,359.03 | 340,080.65 |
| Highways | 425,945.83 | 531,242.12 | 308,891.32 | 216,929.75 |
| Charities | 344,807.57 | 382,361.18 | 246,334.36 | 118,000.35 |
| Soldiers' benefits | 44,202.26 | 45,668.45 | 53,650.43 | 36,938.73 |
| Schools | 1,741,298.04 | 1,450,676.03 | 1,318,589.96 | 997,526.12 |
| Libraries | 81,957.09 | 35,771.74 | 60,959.88 | 76,219.96 |
| Recreation | 114,520.22 | 63,338.57 | 121,712.85 | 95,212.09 |
| Pensions | 26,735.79 | 34,941.69 | 61,297.03 | 41,224.17 |
| Unclassified | 8,058.21 | 90,224.27 | 52,983.21 | 18,763.28 |
| <i>Public service enterprises</i> | <i>219,482.74</i> | <i>289,047.19</i> | <i>230,450.37</i> | <i>126,188.72</i> |
| Electric light | | | | |
| Water | 216,877.70 | 287,622.29 | 230,450.37 | 126,188.72 |
| All other | 2,605.04 | 1,424.90 | — | — |
| <i>Cemeteries</i> | <i>76,604.62</i> | <i>28,859.94</i> | <i>61,338.20</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>2,148.74</i> | <i>—</i> |
| Interest | 729,926.60 | 369,961.21 | 327,800.41 | 241,668.30 |
| <i>Loans, general purposes</i> | <i>618,720.77</i> | <i>359,794.96</i> | <i>265,343.01</i> | <i>156,632.71</i> |
| <i>Loans, public service enterprises</i> | <i>110,690.83</i> | <i>10,166.25</i> | <i>59,462.65</i> | <i>85,035.59</i> |
| <i>Loans, cemeteries</i> | <i>515.00</i> | <i>—</i> | <i>2,994.75</i> | <i>—</i> |
| Outlays | 1,672,295.96 | 947,281.45 | 1,094,483.24 | 579,039.72 |
| <i>Departmental</i> | <i>1,361,713.35</i> | <i>864,440.08</i> | <i>980,073.00</i> | <i>543,881.43</i> |
| General government | 2,642.50 | — | — | 165,329.93 |
| Protection of persons and property | 55,562.50 | 72,330.62 | 71,061.12 | 12,478.36 |
| Health and sanitation | 219,702.96 | 202,270.10 | 231,400.09 | 16,462.03 |
| Highways | 922,252.20 | 462,298.45 | 372,811.83 | 124,158.52 |
| Charities | 3,694.14 | — | — | — |
| Schools | 108,582.20 | 89,889.76 | 304,799.96 | 170,380.09 |
| Libraries | 17,400.00 | — | — | — |
| Recreation | 31,876.85 | 33,939.81 | — | 55,072.50 |
| Unclassified | — | 3,711.34 | — | — |
| <i>Public service enterprises</i> | <i>302,040.98</i> | <i>75,237.27</i> | <i>114,410.24</i> | <i>35,158.29</i> |
| Electric light | | | | |
| Water | 302,040.98 | 75,237.27 | 114,410.24 | 35,158.29 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>8,541.63</i> | <i>7,604.10</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 6,618,131.85 | 4,493,420.00 | 4,180,527.03 | 2,159,980.44 |
| <i>From sinking funds</i> | <i>170,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,147,000.00</i> | <i>543,420.00</i> | <i>560,527.03</i> | <i>209,980.44</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>4,510,000.00</i> | <i>3,950,000.00</i> | <i>3,620,000.00</i> | <i>1,950,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>791,131.85</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 645,586.20 | 63,191.65 | 225,098.82 | 69,072.87 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>4,000.00</i> | <i>23,525.00</i> | <i>—</i> |
| <i>All other</i> | <i>645,586.20</i> | <i>59,191.65</i> | <i>201,573.82</i> | <i>69,072.87</i> |
| Refunds | 8,203.66 | 9,849.10 | 7,247.65 | 4,119.69 |
| Agency, trust, and investment | 866,660.68 | 477,225.25 | 636,041.58 | 294,074.83 |
| <i>Taxes and licenses for State</i> | <i>345,361.35</i> | <i>242,521.05</i> | <i>200,300.00</i> | <i>162,359.01</i> |
| <i>Taxes for county</i> | <i>196,226.95</i> | <i>192,419.06</i> | <i>185,533.88</i> | <i>128,995.57</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>60.00</i> |
| <i>Sinking and other permanent funds</i> | <i>325,072.38</i> | <i>42,285.14</i> | <i>250,207.70</i> | <i>2,670.25</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$5,765,857.33 | \$4,801,224.99 | \$4,035,255.82 | \$2,976,475.03 |
| Permanent debt (except from sinking funds) | 1,147,000.00 | 543,420.00 | 560,527.03 | 209,980.44 |
| Sinking fund requirements from revenue | — | 4,000.00 | 23,525.00 | — |
| Outlays | 1,672,295.96 | 947,281.45 | 1,094,483.24 | 579,039.72 |
| Bonds refunded, current year | 170,000.00 | — | — | — |
| Temporary loans | 5,301,131.85 | 3,950,000.00 | 3,620,000.00 | 1,950,000.00 |
| Transfers (except to sinking funds) and refunds | 653,789.86 | 69,040.75 | 208,821.47 | 73,192.56 |
| Agency, trust, and investment | 866,660.68 | 477,225.25 | 636,041.58 | 294,074.83 |
| Total payments | \$15,576,735.68 | \$10,792,192.44 | \$10,178,654.14 | \$6,082,762.58 |
| Balance on hand, including funds | 2,089,564.22 | 372,261.97 | 505,809.75 | 336,410.76 |
| GRAND TOTAL | \$17,666,299.90 | \$11,164,454.41 | \$10,684,463.89 | \$6,419,173.34 |

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | Lawrence POPULATION 93,527 | Brockton POPULATION 65,343 | Holyoke POPULATION 60,335 | Quincy POPULATION 60,055 |
|--|----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| REVENUE. | \$4,741,730.52 | \$3,486,155.07 | \$4,646,034.88 | \$2,991,396.82 |
| General | 4,232,572.63 | 2,824,347.83 | 2,931,156.23 | 2,377,342.55 |
| <i>Taxes</i> | <i>4,144,430.78</i> | <i>2,780,059.49</i> | <i>2,849,427.39</i> | <i>2,309,865.84</i> |
| Property, poll, and income | 3,361,598.62 | 2,574,833.56 | 2,417,217.04 | 2,213,430.11 |
| Corporation, bank, etc. | 782,832.16 | 205,225.93 | 432,210.35 | 96,435.73 |
| <i>Licenses and permits</i> | <i>12,408.35</i> | <i>10,939.36</i> | <i>6,355.14</i> | <i>17,362.14</i> |
| <i>Fines and forfeits</i> | <i>28,116.60</i> | <i>15,461.31</i> | <i>31,755.45</i> | <i>9,448.27</i> |
| <i>Grants and gifts</i> | <i>47,617.00</i> | <i>17,887.67</i> | <i>43,250.25</i> | <i>40,666.30</i> |
| For expenses | 47,617.00 | 17,887.67 | 43,250.25 | 40,666.30 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | <i>\$68.00</i> | — |
| Commercial | 509,157.89 | 661,807.24 | 1,714,878.65 | 614,054.27 |
| <i>Special assessments</i> | <i>36,356.49</i> | <i>44,078.56</i> | <i>11,269.05</i> | <i>53,671.80</i> |
| To meet expenses | 36,356.49 | 21,423.05 | 11,269.05 | 53,671.80 |
| To meet outlays | — | 22,655.51 | — | — |
| <i>Privileges</i> | — | — | <i>13.25</i> | — |
| <i>Departmental</i> | <i>111,695.27</i> | <i>275,269.45</i> | <i>101,593.98</i> | <i>1163,071.07</i> |
| General government | 7,265.71 | 7,244.68 | 3,443.32 | 4,995.44 |
| Protection of persons and property | 4,554.88 | 2,871.79 | 1,356.92 | 834.34 |
| Health and sanitation | 10,157.38 | 157,412.14 | 23,410.42 | 35,555.73 |
| Highways | 2,750.08 | 1,737.86 | 3,354.72 | 2,431.46 |
| Charities | 29,916.91 | 46,358.60 | 28,948.75 | 77,360.53 |
| Soldiers' benefits | 3,162.50 | 9,101.50 | 1,317.00 | 2,561.25 |
| Schools | 11,227.39 | 4,485.68 | 10,844.68 | 12,862.12 |
| Libraries | 603.97 | 1,137.42 | — | 1,693.56 |
| Recreation | 334.00 | — | — | — |
| Unclassified | 41,722.45 | 44,919.78 | 28,918.17 | 124,776.64 |
| <i>Public service enterprises</i> | <i>276,911.65</i> | <i>248,186.09</i> | <i>1,506,452.27</i> | <i>283,265.59</i> |
| Electric light | — | — | <i>21,282,104.00</i> | — |
| Water | 276,911.65 | 248,186.09 | 224,348.27 | 283,261.41 |
| All other | — | — | — | <i>4.18</i> |
| <i>Cemeteries</i> | <i>27,950.33</i> | <i>16,434.30</i> | — | <i>23,217.37</i> |
| <i>Interest</i> | <i>56,244.15</i> | <i>77,838.84</i> | <i>95,550.10</i> | <i>90,828.44</i> |
| On sinking funds | 9,674.64 | 23,184.80 | 9,915.51 | — |
| On trust and investment funds | 480.29 | 3,823.36 | 33,299.34 | 22,030.11 |
| All other | 46,089.22 | 50,830.68 | 52,335.25 | 68,798.33 |
| NON-REVENUE. | \$4,041,240.34 | \$3,632,370.61 | \$3,347,536.57 | \$3,295,789.82 |
| Offsets to outlays | 5,603.10 | 42,545.17 | 16,542.89 | 600.00 |
| <i>Departmental</i> | <i>5,603.10</i> | <i>22,991.01</i> | <i>16,542.89</i> | <i>600.00</i> |
| <i>Public service enterprises</i> | — | <i>19,554.16</i> | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 3,161,135.00 | 3,084,123.98 | 2,981,894.60 | 2,941,140.36 |
| <i>Loans, general purposes</i> | <i>460,000.00</i> | <i>402,146.40</i> | <i>474,000.00</i> | <i>602,500.00</i> |
| <i>Loans, public service enterprises</i> | — | <i>55,000.00</i> | <i>500,000.00</i> | <i>35,000.00</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>2,700,000.00</i> | <i>2,623,500.00</i> | <i>2,000,000.00</i> | <i>2,300,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | <i>1,135.00</i> | <i>3,477.58</i> | <i>7,894.60</i> | <i>3,640.36</i> |
| Transfers | 288,731.40 | 116,707.12 | 35,744.20 | 2,600.00 |
| <i>From sinking funds</i> | <i>262,000.00</i> | <i>87,000.00</i> | — | — |
| <i>All other</i> | <i>26,731.40</i> | <i>29,707.12</i> | <i>35,744.20</i> | <i>2,600.00</i> |
| Refunds | 12,729.15 | 7,424.81 | 6,016.15 | 6,132.59 |
| Agency, trust, and investment | 573,041.69 | 381,569.53 | 307,338.73 | 345,316.87 |
| <i>Taxes and licenses for State</i> | <i>207,351.96</i> | <i>131,044.23</i> | <i>174,000.01</i> | <i>104,800.74</i> |
| <i>Taxes for county</i> | <i>191,554.70</i> | <i>158,598.69</i> | <i>102,434.86</i> | <i>101,059.48</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>174,135.03</i> | <i>92,126.61</i> | <i>30,903.86</i> | <i>139,456.65</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$4,747,333.62 | \$3,528,700.24 | \$4,662,577.77 | \$2,991,996.82 |
| Premiums | 1,135.00 | 3,477.58 | 7,894.60 | 3,640.36 |
| Municipal indebtedness | 3,160,000.00 | 3,080,646.40 | 2,974,000.00 | 2,937,500.00 |
| Transfers and refunds | 301,460.55 | 124,131.93 | 41,760.35 | 8,732.59 |
| Agency, trust, and investment | 573,041.69 | 381,569.53 | 307,338.73 | 345,316.87 |
| Total receipts | \$8,782,970.86 | \$7,118,525.63 | \$7,993,571.45 | \$6,287,186.64 |
| <i>Balance on hand, including funds</i> | <i>1,293,514.46</i> | <i>480,653.98</i> | <i>488,913.54</i> | <i>886,809.73</i> |
| GRAND TOTAL | \$10,076,485.32 | \$7,599,179.66 | \$8,482,484.99 | \$7,173,996.37 |

¹ Includes \$5 from administration of trust funds.

² Includes \$476,507.67 from gas.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Lawrence POPULATION 93,527 | Brockton POPULATION 65,343 | Holyoke POPULATION 60,335 | Quincy POPULATION 60,055 |
|--|----------------------------------|----------------------------------|---------------------------------|--------------------------------|
| Maintenance | \$3,743,188.06 | \$2,521,995.91 | \$3,456,986.91 | \$2,282,521.96 |
| <i>Departmental</i> | 3,459,115.62 | 2,371,850.40 | 2,496,979.22 | 2,115,933.22 |
| General government | 158,239.92 | 147,527.36 | 152,287.32 | 123,172.98 |
| Protection of persons and property | 726,756.77 | 484,901.53 | 553,128.66 | 376,250.92 |
| Health and sanitation | 495,142.06 | 313,245.41 | 331,102.22 | 253,665.22 |
| Highways | 338,957.14 | 244,460.81 | 217,121.68 | 241,782.50 |
| Charities | 263,912.22 | 180,103.11 | 193,457.32 | 184,137.49 |
| Soldiers' benefits | 23,534.00 | 25,693.92 | 8,207.31 | 9,709.14 |
| Schools | 1,255,853.53 | 884,369.46 | 882,314.44 | 809,839.53 |
| Libraries | 53,033.69 | 36,170.06 | 41,210.00 | 40,836.75 |
| Recreation | 64,118.71 | 16,939.37 | 54,023.18 | 47,853.58 |
| Pensions | 14,071.98 | 31,016.43 | 20,026.63 | 18,455.08 |
| Unclassified | 65,495.60 | 7,422.94 | 44,100.46 | 10,239.03 |
| <i>Public service enterprises</i> | 256,867.00 | 133,802.65 | 177,908.72 | 142,741.17 |
| Electric light | — | — | — | — |
| Water | 256,867.00 | 133,802.65 | 177,908.72 | 142,741.17 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | 27,205.44 | 16,342.86 | — | 22,813.58 |
| <i>Administration of trust funds</i> | — | — | — | 1,033.99 |
| Interest | 280,143.84 | 259,979.49 | 222,869.22 | 269,361.94 |
| <i>Loans, general purposes</i> | 273,388.84 | 196,660.36 | 163,650.61 | 206,762.65 |
| <i>Loans, public service enterprises</i> | 6,755.00 | 62,914.13 | 59,218.61 | 61,799.29 |
| <i>Loans, cemeteries</i> | — | 405.00 | — | 800.00 |
| Outlays | 1,003,929.18 | 437,234.67 | 1,442,748.39 | 1,505,855.57 |
| <i>Departmental</i> | 1,002,436.18 | 345,139.31 | 797,520.08 | 1,432,336.10 |
| General government | 193,673.28 | 316.00 | — | — |
| Protection of persons and property | 1,896.21 | 62,617.98 | 32,353.20 | 1,000.00 |
| Health and sanitation | 200,074.75 | 125,967.64 | 66,984.54 | 147,570.20 |
| Highways | 306,296.26 | 113,316.91 | 644,548.99 | 456,204.04 |
| Charities | — | — | — | 50,516.05 |
| Schools | 296,864.23 | 42,920.78 | 46,010.57 | 750,195.54 |
| Libraries | — | — | — | 2,603.00 |
| Recreation | 931.45 | — | 7,622.78 | 24,247.27 |
| Unclassified | 2,700.00 | — | — | — |
| <i>Public service enterprises</i> | 1,493.00 | 88,995.36 | 645,223.31 | 70,019.47 |
| Electric light | — | — | 607,427.45 | — |
| Water | 1,493.00 | 88,995.36 | 37,800.86 | 70,019.47 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | 3,100.00 | — | 3,500.00 |
| Municipal indebtedness | 3,468,270.00 | 3,306,400.00 | 2,331,500.00 | 2,346,394.26 |
| <i>From sinking funds</i> | 262,000.00 | 87,000.00 | — | — |
| <i>From revenue and other sources</i> | 3506,270.00 | 495,900.00 | 331,500.00 | 446,394.26 |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 2,700,000.00 | 2,723,500.00 | 2,000,000.00 | 1,900,000.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 288,731.40 | 116,707.12 | 35,744.20 | 2,600.00 |
| <i>To sinking funds from revenue</i> | 2,800.00 | 20,000.00 | 3,000.00 | — |
| <i>All other</i> | 285,931.40 | 96,707.12 | 32,744.20 | 2,600.00 |
| Refunds | 12,729.15 | 7,424.81 | 6,016.15 | 6,132.59 |
| Agency, trust, and investment | 462,103.23 | 371,090.65 | 306,647.83 | 334,192.83 |
| <i>Taxes and licenses for State</i> | 207,351.96 | 131,044.23 | 174,000.01 | 104,800.74 |
| <i>Taxes for county</i> | 191,554.70 | 158,398.69 | 102,434.86 | 101,059.48 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 63,196.57 | 81,647.73 | 30,212.96 | 128,332.61 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$4,023,331.90 | \$2,781,975.40 | \$3,679,856.13 | \$2,551,883.90 |
| Permanent debt (except from sinking funds) | 3506,270.00 | 495,900.00 | 331,500.00 | 446,394.26 |
| Sinking fund requirements from revenue | 2,800.00 | 20,000.00 | 3,000.00 | — |
| Outlays | 1,003,929.18 | 437,234.67 | 1,442,748.39 | 1,505,855.57 |
| Permanent debt from sinking funds | 262,000.00 | 87,000.00 | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 2,700,000.00 | 2,723,500.00 | 2,000,000.00 | 1,900,000.00 |
| Transfers (except to sinking funds) and refunds | 298,660.55 | 104,131.93 | 38,760.35 | 8,732.59 |
| Agency, trust, and investment | 462,103.23 | 371,090.65 | 306,647.83 | 334,192.83 |
| Total payments | \$9,259,094.86 | \$7,020,832.65 | \$7,802,512.70 | \$6,747,059.15 |
| Balance on hand, including funds | 817,390.46 | 578,347.01 | 679,972.29 | 426,937.22 |
| GRAND TOTAL | \$10,076,485.32 | \$7,599,179.66 | \$8,482,484.99 | \$7,173,996.37 |

¹ Includes \$404,334.03 for gas.
² Includes \$49,570.38 for gas.
³ Includes \$425 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Cities

| RECEIPTS. | Newton POPULATION 53,003 | Malden POPULATION 51,789 | Haverhill POPULATION 49,232 | Medford POPULATION 47,627 |
|---|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|
| REVENUE. | \$3,748,703.40 | \$2,425,864.61 | \$2,386,965.61 | \$2,136,892.57 |
| General | 3,175,275.86 | 2,002,741.71 | 1,964,739.04 | 1,850,341.18 |
| Taxes | 3,113,836.92 | 1,973,376.77 | 1,937,145.30 | 1,827,410.20 |
| Property, poll, and income | 3,001,515.55 | 1,895,519.30 | 1,830,556.48 | 1,780,074.03 |
| Corporation, bank, etc. | 112,321.37 | 77,857.47 | 106,588.82 | 47,336.17 |
| Licenses and permits | 3,887.75 | 9,488.25 | 9,395.38 | 10,473.50 |
| Fines and forfeits | 5,539.98 | 8,705.93 | 4,684.92 | 6,876.64 |
| Grants and gifts | 52,011.21 | 11,170.76 | 13,613.44 | 6,580.84 |
| For expenses | 49,111.21 | 11,170.76 | 13,313.44 | 6,580.84 |
| For outlays | 2,900.00 | — | 200.00 | — |
| All other | — | — | — | — |
| Commercial | 573,427.54 | 423,122.90 | 422,226.57 | 286,551.39 |
| Special assessments | 119,867.97 | 64,558.03 | 18,782.34 | 25,529.52 |
| To meet expenses | 46,835.16 | 41,072.63 | 18,782.34 | 18,267.00 |
| To meet outlays | 73,032.81 | 23,485.40 | — | 7,262.52 |
| Privileges | — | — | 200.00 | — |
| Departmental | 108,380.44 | 113,654.12 | 167,548.22 | 63,155.32 |
| General government | 6,186.32 | 4,611.40 | 7,211.39 | 9,277.20 |
| Protection of persons and property | 7,021.16 | 2,162.13 | 2,267.54 | 622.40 |
| Health and sanitation | 2,749.54 | 20,633.43 | 12,682.16 | 4,274.08 |
| Highways | 19,629.38 | 9,421.61 | 1,778.13 | 50.94 |
| Charities | 14,951.20 | 40,777.54 | 101,060.27 | 20,973.62 |
| Soldiers' benefits | 2,400.00 | 5,701.50 | 5,867.34 | 2,728.50 |
| Schools | 25,584.77 | 2,719.75 | 3,957.96 | 3,816.74 |
| Libraries | 4,654.42 | 1,746.59 | 2,385.99 | 1,254.09 |
| Recreation | 518.46 | 34.00 | 359.23 | 1.62 |
| Unclassified | 24,685.19 | 125,846.17 | 29,978.21 | 20,156.13 |
| Public service enterprises | 244,139.44 | 147,475.01 | 175,401.72 | 126,566.34 |
| Electric light | — | — | — | — |
| Water | 244,139.44 | 147,475.01 | 175,401.72 | 126,566.34 |
| All other | — | — | — | — |
| Cemeteries | 31.24 | 22,194.96 | 86.00 | 21,009.47 |
| Interest | 101,008.45 | 75,240.78 | 60,208.29 | 50,290.74 |
| On sinking funds | 57,178.54 | 24,982.33 | 17,252.96 | 210,152.17 |
| On trust and investment funds | 6,428.71 | 17,439.53 | 10,181.80 | 6,909.28 |
| All other | 37,401.20 | 32,818.92 | 32,773.53 | 33,229.29 |
| NON-REVENUE. | \$3,681,860.85 | \$3,227,209.32 | \$1,866,238.45 | \$1,906,047.01 |
| Offsets to outlays | 63,119.36 | 6,219.00 | 14,706.16 | 84,171.22 |
| Departmental | 63,119.36 | 6,219.00 | 369.50 | 63,276.07 |
| Public service enterprises | — | — | 14,336.66 | 20,895.15 |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 2,376,648.38 | 2,480,807.56 | 1,533,678.10 | 1,540,174.39 |
| Loans, general purposes | 260,000.00 | 575,000.00 | 224,000.00 | 536,000.00 |
| Loans, public service enterprises | — | — | — | 50,000.00 |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 1,975,000.00 | 1,900,000.00 | 1,308,000.00 | 950,000.00 |
| Unpaid warrants or orders, current year | 149,096.38 | — | — | — |
| Premiums | 2,552.00 | 5,807.56 | 1,678.10 | 4,174.39 |
| Transfers | 319,463.19 | 271,381.37 | 40,459.41 | 61,106.09 |
| From sinking funds | 300,000.00 | 243,000.00 | — | 50,000.00 |
| All other | 19,463.19 | 28,381.37 | 40,459.41 | 11,106.09 |
| Refunds | 24,126.78 | 5,075.02 | 5,020.61 | 907.36 |
| Agency, trust, and investment | 898,503.14 | 463,726.37 | 272,374.17 | 219,687.95 |
| Taxes and licenses for State | 158,334.44 | 86,800.00 | 115,790.94 | 72,332.04 |
| Taxes for county | 125,653.31 | 69,073.51 | 106,707.45 | 57,534.73 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 614,515.39 | 307,852.86 | 49,875.78 | 89,821.18 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$3,811,822.76 | \$2,432,083.61 | \$2,401,671.77 | \$2,221,063.79 |
| Premiums | 2,552.00 | 5,807.56 | 1,678.10 | 4,174.39 |
| Municipal indebtedness | 2,374,096.38 | 2,475,000.00 | 1,532,000.00 | 1,536,000.00 |
| Transfers and refunds | 343,589.97 | 276,456.39 | 45,480.02 | 62,013.45 |
| Agency, trust, and investment | 898,503.14 | 463,726.37 | 272,374.17 | 219,687.95 |
| Total receipts | \$7,430,564.25 | \$5,653,073.93 | \$4,253,204.06 | \$4,042,939.58 |
| Balance on hand, including funds | 396,456.92 | 407,445.66 | 232,558.65 | 681,781.61 |
| GRAND TOTAL | \$7,827,021.17 | \$6,060,519.49 | \$4,485,762.71 | \$4,724,721.19 |

¹ Includes \$25 from administration of trust funds.² Includes \$1,400.78 applied to payment of interest on water loans.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Newton POPULATION 53,003 | Malden POPULATION 51,789 | Haverhill POPULATION 49,232 | Medford POPULATION 47,627 |
|--|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|
| Maintenance | \$2,873,131.63 | \$1,729,701.56 | \$2,039,368.32 | \$1,469,818.85 |
| <i>Departmental</i> | <i>2,750,841.83</i> | <i>1,643,934.25</i> | <i>1,940,590.15</i> | <i>1,398,517.50</i> |
| General government | 143,295.86 | 82,321.03 | 91,297.21 | 103,171.24 |
| Protection of persons and property | 495,117.80 | 325,145.85 | 373,060.48 | 262,420.32 |
| Health and sanitation | 250,347.71 | 209,718.81 | 179,485.15 | 135,399.36 |
| Highways | 452,687.26 | 174,441.01 | 224,810.50 | 123,903.61 |
| Charities | 62,661.17 | 99,594.55 | 288,606.67 | 60,587.60 |
| Soldiers' benefits | 10,696.29 | 20,531.66 | 27,471.06 | 12,118.96 |
| Schools | 1,075,255.52 | 577,639.03 | 650,797.03 | 598,911.82 |
| Libraries | 69,865.84 | 40,486.94 | 46,650.29 | 19,634.92 |
| Recreation | 114,357.42 | 68,761.68 | 36,651.60 | 43,178.93 |
| Pensions | 54,807.40 | 26,530.84 | 8,408.17 | 13,416.22 |
| Unclassified | 21,749.56 | 18,762.85 | 13,351.99 | 25,774.52 |
| <i>Public service enterprises</i> | <i>121,221.74</i> | <i>56,068.17</i> | <i>97,196.87</i> | <i>46,541.93</i> |
| Electric light | — | — | — | — |
| Water | 121,221.74 | 56,068.17 | 97,193.74 | 46,541.93 |
| All other | — | — | 3.13 | — |
| <i>Cemeteries</i> | <i>1,022.81</i> | <i>28,916.84</i> | <i>1,376.50</i> | <i>24,759.42</i> |
| <i>Administration of trust funds</i> | <i>45.25</i> | <i>732.30</i> | <i>206.00</i> | <i>—</i> |
| Interest | 289,459.02 | 205,046.36 | 85,030.46 | 172,013.39 |
| <i>Loans, general purposes</i> | <i>269,415.47</i> | <i>168,387.17</i> | <i>79,545.46</i> | <i>140,063.34</i> |
| <i>Loans, public service enterprises</i> | <i>20,043.55</i> | <i>36,659.19</i> | <i>5,485.00</i> | <i>31,960.05</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 662,597.43 | 811,552.87 | 460,674.59 | 589,552.88 |
| <i>Departmental</i> | <i>553,338.26</i> | <i>755,774.27</i> | <i>381,208.20</i> | <i>503,276.80</i> |
| General government | — | 1,413.00 | — | — |
| Protection of persons and property | 13,323.07 | 2,070.79 | 12,500.00 | 1,495.18 |
| Health and sanitation | 215,957.21 | 66,506.46 | 122,775.16 | 71,165.48 |
| Highways | 132,371.78 | 228,710.04 | 239,305.56 | 253,600.28 |
| Charities | — | — | — | — |
| Schools | 196,003.35 | 453,880.30 | 6,627.48 | 172,538.51 |
| Libraries | — | 196.93 | — | — |
| Recreation | 25,682.85 | 2,996.75 | — | 4,477.35 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>79,259.17</i> | <i>55,778.60</i> | <i>79,466.39</i> | <i>83,416.08</i> |
| Electric light | — | — | — | — |
| Water | 79,259.17 | 55,778.60 | 79,466.39 | 83,416.08 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>2,860.00</i> |
| Municipal indebtedness | 2,512,139.48 | 1,906,534.18 | 1,384,000.00 | 1,364,391.10 |
| <i>From sinking funds</i> | <i>300,000.00</i> | <i>243,000.00</i> | <i>—</i> | <i>50,000.00</i> |
| <i>From revenue and other sources</i> | <i>227,079.12</i> | <i>263,534.18</i> | <i>176,000.00</i> | <i>264,391.10</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>1,825,000.00</i> | <i>1,400,000.00</i> | <i>1,208,000.00</i> | <i>1,050,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>160,060.36</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 319,463.19 | 271,381.37 | 40,459.41 | 61,106.09 |
| <i>To sinking funds from revenue</i> | <i>18,600.00</i> | <i>12,897.00</i> | <i>32,545.00</i> | <i>—</i> |
| <i>All other</i> | <i>300,863.19</i> | <i>258,484.37</i> | <i>7,914.41</i> | <i>61,106.09</i> |
| Refunds | 24,126.78 | 5,075.02 | 5,020.61 | 907.36 |
| Agency, trust, and investment | 676,051.13 | 199,458.94 | 325,509.98 | 165,655.34 |
| <i>Taxes and licenses for State</i> | <i>153,334.44</i> | <i>86,800.00</i> | <i>116,790.94</i> | <i>72,332.04</i> |
| <i>Taxes for county</i> | <i>125,653.31</i> | <i>69,073.51</i> | <i>106,707.45</i> | <i>87,534.73</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>392,063.38</i> | <i>43,685.43</i> | <i>103,011.59</i> | <i>35,788.57</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$3,162,590.65 | \$1,934,747.92 | \$2,124,398.78 | \$1,641,832.24 |
| Permanent debt (except from sinking funds) | 227,079.12 | 263,534.18 | 176,000.00 | 264,391.10 |
| Sinking fund requirements from revenue | 18,600.00 | 12,897.00 | 32,545.00 | — |
| Outlays | 662,597.43 | 811,552.87 | 460,674.59 | 589,552.88 |
| Permanent debt from sinking funds | 300,000.00 | 243,000.00 | — | 50,000.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 1,985,060.36 | 1,400,000.00 | 1,208,000.00 | 1,050,000.00 |
| Transfers (except to sinking funds) and refunds | 324,989.97 | 263,559.39 | 12,935.02 | 62,013.45 |
| Agency, trust, and investment | 676,051.13 | 199,458.94 | 325,509.98 | 165,655.34 |
| Total payments | \$7,356,968.66 | \$5,128,750.30 | \$4,340,063.37 | \$3,823,445.01 |
| <i>Balance on hand, including funds</i> | <i>470,052.51</i> | <i>931,769.19</i> | <i>145,699.34</i> | <i>901,276.18</i> |
| GRAND TOTAL | \$7,827,021.17 | \$6,060,519.49 | \$4,485,762.71 | \$4,724,721.19 |

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | Chelsea POPULATION 47,247 | Pittsfield POPULATION 46,877 | Fitchburg POPULATION 43,609 | Salem POPULATION 42,821 |
|--|---------------------------------|------------------------------------|-----------------------------------|-------------------------------|
| REVENUE. | \$2,145,125.47 | \$2,027,857.08 | \$2,072,632.65 | \$2,190,961.87 |
| General | 1,817,139.36 | 1,715,504.06 | 1,665,759.96 | 1,815,764.18 |
| <i>Taxes</i> | <i>1,784,403.30</i> | <i>1,692,245.71</i> | <i>1,641,081.76</i> | <i>1,794,546.85</i> |
| Property, poll, and income | 1,682,861.69 | 1,523,948.88 | 1,480,738.57 | 1,681,839.78 |
| Corporation, bank, etc. | 101,541.61 | 168,296.83 | 160,343.19 | 112,707.07 |
| <i>Licenses and permits</i> | <i>9,648.16</i> | <i>4,891.19</i> | <i>6,025.89</i> | <i>3,337.29</i> |
| <i>Fines and forfeits</i> | <i>13,032.04</i> | <i>6,939.71</i> | <i>5,533.48</i> | <i>6,247.89</i> |
| <i>Grants and gifts</i> | <i>10,054.50</i> | <i>11,420.45</i> | <i>13,118.83</i> | <i>11,386.15</i> |
| For expenses | 9,949.50 | 11,420.45 | 13,118.83 | 11,386.15 |
| For outlays | 105.00 | — | — | — |
| <i>All other</i> | <i>1.36</i> | <i>7.00</i> | <i>—</i> | <i>146.00</i> |
| Commercial | 327,986.11 | 312,353.02 | 406,872.69 | 375,197.69 |
| <i>Special assessments</i> | <i>22,941.43</i> | <i>73,952.44</i> | <i>17,871.50</i> | <i>12,732.64</i> |
| To meet expenses | 22,648.35 | 73,952.44 | 577.00 | 9,652.88 |
| To meet outlays | 293.08 | — | 17,294.30 | 3,079.76 |
| <i>Privileges</i> | <i>505.00</i> | <i>—</i> | <i>10.00</i> | <i>2,050.50</i> |
| <i>Departmental</i> | <i>88,188.43</i> | <i>63,520.23</i> | <i>179,986.71</i> | <i>125,989.02</i> |
| General government | 4,722.14 | 1,521.14 | 5,152.07 | 1,785.65 |
| Protection of persons and property | 1,068.81 | 986.56 | 4,114.24 | 7,634.38 |
| Health and sanitation | 1,276.35 | 13,282.30 | 14,464.93 | 39,434.39 |
| Highways | 5,952.66 | 2,119.33 | 5,171.28 | 1,331.00 |
| Charities | 43,729.42 | 12,064.45 | 116,644.25 | 39,989.09 |
| Soldiers' benefits | 2,711.00 | 2,604.00 | 2,634.25 | 6,829.00 |
| Schools | 5,685.48 | 8,311.88 | 7,746.71 | 2,520.21 |
| Libraries | 591.07 | — | 645.06 | 1,056.99 |
| Recreation | 351.95 | 1,259.10 | 2,190.71 | 2,419.28 |
| Unclassified | 22,099.60 | 21,371.47 | 21,223.21 | 22,989.03 |
| <i>Public service enterprises</i> | <i>150,296.46</i> | <i>156,230.00</i> | <i>151,512.07</i> | <i>191,059.80</i> |
| Electric light | — | — | — | — |
| Water | 150,296.46 | 155,861.60 | 151,512.07 | 191,059.80 |
| All other | — | 368.40 | — | 448.86 |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>13,357.03</i> | <i>6,693.35</i> |
| <i>Interest</i> | <i>66,054.74</i> | <i>18,650.35</i> | <i>44,135.58</i> | <i>36,223.52</i> |
| On sinking funds | 33,966.00 | — | 2,500.97 | — |
| On trust and investment funds | 1,092.03 | — | 17,450.62 | 12,196.60 |
| All other | 30,996.71 | 18,650.35 | 24,183.99 | 24,026.92 |
| NON-REVENUE. | \$2,570,914.67 | \$1,576,821.15 | \$2,198,027.73 | \$2,041,142.21 |
| Offsets to outlays | 11,880.75 | 3,992.49 | 2,080.79 | 16,075.02 |
| <i>Departmental</i> | <i>11,880.75</i> | <i>3,992.49</i> | <i>2,080.79</i> | <i>16,075.02</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 2,050,851.00 | 1,341,695.17 | 1,840,001.25 | 1,832,429.62 |
| <i>Loans, general purposes</i> | <i>364,200.00</i> | <i>230,000.00</i> | <i>200,000.00</i> | <i>239,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>60,000.00</i> | <i>40,000.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>1,686,651.00</i> | <i>1,050,000.00</i> | <i>1,600,000.00</i> | <i>1,550,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>42,669.94</i> |
| <i>Premiums</i> | <i>—</i> | <i>1,695.17</i> | <i>1.25</i> | <i>759.68</i> |
| Transfers | 180,119.80 | 483.46 | 118,218.74 | 1,621.71 |
| <i>From sinking funds</i> | <i>141,400.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>38,719.80</i> | <i>483.46</i> | <i>118,218.74</i> | <i>1,621.71</i> |
| Refunds | 2,695.53 | 2,648.62 | 3,904.61 | 5,966.06 |
| Agency, trust, and investment | 325,367.59 | 228,001.41 | 233,822.34 | 185,049.80 |
| <i>Taxes and licenses for State</i> | <i>76,999.31</i> | <i>96,901.74</i> | <i>99,216.86</i> | <i>86,763.49</i> |
| <i>Taxes for county</i> | <i>—</i> | <i>99,610.73</i> | <i>80,650.00</i> | <i>80,123.22</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>248,368.28</i> | <i>31,488.94</i> | <i>54,055.48</i> | <i>18,163.09</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$2,157,006.22 | \$2,031,849.57 | \$2,074,713.44 | \$2,207,036.89 |
| Premiums | — | 1,695.17 | 1.25 | 759.68 |
| Municipal indebtedness | 2,050,851.00 | 1,340,000.00 | 1,840,000.00 | 1,831,669.94 |
| Transfers and refunds | 182,815.33 | 3,132.08 | 122,123.35 | 7,587.77 |
| Agency, trust, and investment | 325,367.59 | 228,001.41 | 233,822.34 | 185,049.80 |
| Total receipts | \$4,716,040.14 | \$3,604,678.23 | \$4,270,660.38 | \$4,232,104.08 |
| <i>Balance on hand, including funds</i> | <i>163,663.43</i> | <i>259,609.65</i> | <i>360,486.20</i> | <i>321,572.99</i> |
| GRAND TOTAL | \$4,879,703.57 | \$3,864,287.88 | \$4,631,146.58 | \$4,553,677.07 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Chelsea POPULATION 47,247 | Pittsfield POPULATION 46,877 | Fitchburg POPULATION 43,609 | Salem POPULATION 42,821 |
|--|---------------------------------|------------------------------------|-----------------------------------|-------------------------------|
| Maintenance | \$1,736,900.57 | \$1,374,129.43 | \$1,653,012.27 | \$1,632,485.98 |
| <i>Departmental</i> | <i>1,680,947.34</i> | <i>1,334,416.17</i> | <i>1,554,831.76</i> | <i>1,515,216.27</i> |
| General government | 111,178.08 | 78,972.27 | 86,796.99 | 93,456.60 |
| Protection of persons and property | 392,323.95 | 217,024.27 | 282,145.38 | 289,732.40 |
| Health and sanitation | 116,372.45 | 105,223.37 | 128,372.56 | 185,285.56 |
| Highways | 159,758.04 | 176,010.19 | 199,392.99 | 158,875.87 |
| Charities | 138,919.65 | 45,584.64 | 232,066.40 | 159,206.85 |
| Soldiers' benefits | 35,666.72 | 9,637.00 | 24,349.31 | 40,678.58 |
| Schools | 604,531.75 | 635,370.18 | 535,328.16 | 480,277.26 |
| Libraries | 27,135.71 | 22,000.00 | 16,350.92 | 30,137.68 |
| Recreation | 53,595.09 | 15,306.78 | 26,886.10 | 43,273.18 |
| Pensions | 21,184.77 | 4,347.50 | 11,379.26 | 16,499.68 |
| Unclassified | 20,281.13 | 24,939.97 | 11,763.69 | 17,792.61 |
| <i>Public service enterprises</i> | <i>49,953.23</i> | <i>59,713.26</i> | <i>78,126.75</i> | <i>97,979.52</i> |
| Electric light | — | — | — | — |
| Water | 49,953.23 | 38,040.98 | 78,126.75 | 96,772.80 |
| All other | — | 1,672.28 | — | 1,206.72 |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>19,923.74</i> | <i>18,886.12</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>130.02</i> | <i>404.07</i> |
| Interest | 230,574.89 | 130,938.82 | 140,071.38 | 118,034.04 |
| <i>Loans, general purposes</i> | <i>190,583.65</i> | <i>89,920.07</i> | <i>123,274.20</i> | <i>96,419.04</i> |
| <i>Loans, public service enterprises</i> | <i>39,991.24</i> | <i>41,018.75</i> | <i>16,797.18</i> | <i>21,615.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 371,409.38 | 504,338.94 | 551,542.34 | 463,896.67 |
| <i>Departmental</i> | <i>365,025.32</i> | <i>441,380.72</i> | <i>517,340.03</i> | <i>453,018.56</i> |
| General government | — | 735.00 | — | 2,424.01 |
| Protection of persons and property | 20,047.14 | 24,670.53 | — | 797.52 |
| Health and sanitation | 3,294.28 | 96,827.95 | 18,201.67 | 7,175.18 |
| Highways | 215,795.77 | 200,970.15 | 371,513.40 | 248,650.70 |
| Charities | — | 1,481.81 | — | 7,314.60 |
| Schools | 98,536.78 | 94,137.09 | 117,193.15 | 184,406.09 |
| Libraries | — | — | — | — |
| Recreation | 21,776.35 | 24,040.00 | 3,600.00 | 2,250.46 |
| Unclassified | 5,575.00 | — | 5,350.00 | — |
| <i>Public service enterprises</i> | <i>6,384.06</i> | <i>62,958.22</i> | <i>27,001.41</i> | <i>8,872.66</i> |
| Electric light | — | — | — | — |
| Water | 6,384.06 | 62,958.22 | 27,001.41 | 8,872.66 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>7,200.90</i> | <i>2,005.45</i> |
| Municipal indebtedness | 1,844,099.46 | 1,349,075.00 | 1,672,900.00 | 1,822,867.83 |
| <i>From sinking funds</i> | <i>141,400.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>216,048.46</i> | <i>349,075.00</i> | <i>222,900.00</i> | <i>219,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>1,486,651.00</i> | <i>1,000,000.00</i> | <i>1,450,000.00</i> | <i>1,550,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>53,367.83</i> |
| Transfers | 180,119.89 | 483.46 | 118,218.74 | 1,621.71 |
| <i>To sinking funds from revenue</i> | <i>29,387.00</i> | <i>—</i> | <i>7,500.00</i> | <i>—</i> |
| <i>All other</i> | <i>150,732.80</i> | <i>483.46</i> | <i>110,718.74</i> | <i>1,621.71</i> |
| Refunds | 2,695.53 | 2,648.62 | 3,904.61 | 5,966.06 |
| Agency, trust, and investment | 247,224.86 | 227,283.39 | 218,458.73 | 185,827.15 |
| <i>Taxes and licenses for State</i> | <i>76,999.31</i> | <i>96,901.74</i> | <i>99,216.86</i> | <i>86,763.49</i> |
| <i>Taxes for county</i> | <i>—</i> | <i>99,610.73</i> | <i>80,550.00</i> | <i>80,123.22</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>170,225.55</i> | <i>30,770.92</i> | <i>38,691.87</i> | <i>18,940.44</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$1,961,475.46 | \$1,505,068.25 | \$1,793,083.65 | \$1,750,520.02 |
| Permanent debt (except from sinking funds) | 216,048.46 | 349,075.00 | 222,900.00 | 219,500.00 |
| Sinking fund requirements from revenue | 29,387.00 | — | 7,500.00 | — |
| Outlays | 371,409.38 | 504,338.94 | 551,542.34 | 463,896.67 |
| Permanent debt from sinking funds | 141,400.00 | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 1,486,651.00 | 1,000,000.00 | 1,450,000.00 | 1,603,367.83 |
| Transfers (except to sinking funds) and refunds | 153,428.33 | 3,132.08 | 114,623.35 | 7,587.77 |
| Agency, trust, and investment | 247,224.86 | 227,283.39 | 218,458.73 | 185,827.15 |
| Total payments | \$4,607,024.49 | \$3,588,897.66 | \$4,358,108.07 | \$4,230,699.44 |
| Balance on hand, including funds | 272,679.08 | 275,390.22 | 273,038.51 | 322,977.63 |
| GRAND TOTAL | \$4,879,703.57 | \$3,864,287.88 | \$4,631,146.58 | \$4,553,677.07 |

TABLE I. — *Summary of Financial Transactions.* *Cities*

| RECEIPTS. | Everett POPULATION 42,072 | Chicopee POPULATION 41,882 | Taunton POPULATION 39,255 | Waltham POPULATION 34,746 |
|--|---------------------------------|----------------------------------|---------------------------------|---------------------------------|
| REVENUE. | \$1,960,908.20 | \$2,226,816.36 | \$2,058,697.20 | \$1,583,782.47 |
| General | 1,652,648.03 | 1,602,648.88 | 1,263,439.07 | 1,367,297.33 |
| <i>Taxes</i> | <i>1,627,298.41</i> | <i>1,567,919.91</i> | <i>1,242,638.39</i> | <i>1,346,569.43</i> |
| Property, poll, and income | 1,524,424.71 | 1,330,885.91 | 1,103,689.45 | 1,229,947.74 |
| Corporation, bank, etc. | 102,873.70 | 237,034.00 | 138,948.94 | 116,621.69 |
| <i>Licenses and permits</i> | <i>4,943.75</i> | <i>4,127.00</i> | <i>3,594.40</i> | <i>3,886.50</i> |
| <i>Fines and forfeits</i> | <i>4,278.30</i> | <i>9,992.50</i> | <i>4,652.16</i> | <i>9,172.07</i> |
| <i>Grants and gifts</i> | <i>16,127.57</i> | <i>20,609.47</i> | <i>12,554.12</i> | <i>7,669.33</i> |
| For expenses | 16,127.57 | 20,609.47 | 12,554.12 | 7,669.33 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 308,260.17 | 624,167.48 | 795,258.13 | 216,485.14 |
| <i>Special assessments</i> | <i>21,845.61</i> | <i>43,357.79</i> | <i>9,134.19</i> | <i>4,841.02</i> |
| To meet expenses | 21,845.61 | 2,901.64 | 9,134.19 | 3,809.50 |
| To meet outlays | — | 40,456.15 | — | 1,031.52 |
| <i>Privileges</i> | — | — | 300.00 | — |
| <i>Departmental</i> | <i>69,874.41</i> | <i>55,524.50</i> | <i>90,991.69</i> | <i>58,417.73</i> |
| General government | 3,505.99 | 3,800.78 | 1,601.28 | 2,934.37 |
| Protection of persons and property | 451.52 | 824.53 | 2,729.73 | 3,003.96 |
| Health and sanitation | 1,655.02 | 3,429.01 | 24,590.96 | 10,290.08 |
| Highways | 2,050.21 | 10,693.03 | 135.68 | 1,924.08 |
| Charities | 34,606.00 | 14,986.34 | 18,897.24 | 17,064.46 |
| Soldiers' benefits | 3,024.50 | 634.50 | 3,325.00 | 2,668.75 |
| Schools | 3,300.74 | 1,872.68 | 19,348.09 | 1,881.85 |
| Libraries | 559.85 | 628.04 | 366.97 | 852.56 |
| Recreation | 280.00 | — | — | 100.00 |
| Unclassified | 20,440.58 | 18,655.59 | 19,996.74 | 17,697.62 |
| <i>Public service enterprises</i> | <i>167,845.92</i> | <i>498,411.26</i> | <i>629,320.21</i> | <i>110,188.59</i> |
| Electric light | — | 323,988.69 | 515,150.87 | — |
| Water | 167,845.92 | 174,422.57 | 114,169.34 | 110,063.49 |
| All other | — | — | — | 124.90 |
| <i>Cemeteries</i> | <i>16,711.68</i> | <i>4,482.28</i> | <i>11,324.47</i> | <i>17,896.20</i> |
| <i>Interest</i> | <i>31,982.55</i> | <i>22,391.65</i> | <i>54,187.57</i> | <i>25,141.80</i> |
| On sinking funds | 13,747.82 | — | 32,158.28 | 2,597.31 |
| On trust and investment funds | 1,829.47 | 1,210.49 | 2,864.75 | 3,488.82 |
| All other | 16,405.26 | 21,181.16 | 19,164.54 | 19,055.67 |
| NON-REVENUE. | \$1,582,274.16 | \$1,638,178.70 | \$1,834,509.62 | \$1,061,154.65 |
| Offsets to outlays | 23,596.38 | 10,096.50 | 17,786.47 | 16,296.70 |
| <i>Departmental</i> | <i>23,596.38</i> | <i>10,096.50</i> | <i>1,997.33</i> | <i>470.92</i> |
| <i>Public service enterprises</i> | — | — | 15,789.14 | 15,825.78 |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 1,281,800.00 | 1,453,269.85 | 1,496,145.90 | 864,486.60 |
| <i>Loans, general purposes</i> | <i>151,800.00</i> | <i>348,000.00</i> | <i>105,000.00</i> | <i>203,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>30,000.00</i> | <i>202,500.00</i> | — | <i>60,000.00</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>1,100,000.00</i> | <i>900,000.00</i> | <i>1,350,000.00</i> | <i>600,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | 41,067.15 | — |
| <i>Premiums</i> | — | 2,769.85 | 78.75 | 1,486.60 |
| Transfers | 35,055.25 | 695.05 | 49,798.91 | 15,000.00 |
| <i>From sinking funds</i> | — | — | 33,500.00 | 5,000.00 |
| <i>All other</i> | 35,055.25 | 695.05 | 16,298.91 | 10,000.00 |
| Refunds | 4,250.60 | 4,377.74 | 12,715.64 | 3,952.11 |
| Agency, trust, and investment | 237,571.93 | 169,739.56 | 258,062.70 | 161,419.24 |
| <i>Taxes and licenses for State</i> | <i>84,100.00</i> | <i>81,566.96</i> | <i>71,400.00</i> | <i>75,062.15</i> |
| <i>Taxes for county</i> | <i>66,924.91</i> | <i>48,027.41</i> | <i>40,669.39</i> | <i>59,683.33</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>86,547.02</i> | <i>40,145.19</i> | <i>145,993.31</i> | <i>26,675.76</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$1,984,504.58 | \$2,236,912.86 | \$2,076,483.67 | \$1,600,079.17 |
| Premiums | — | 2,769.85 | 78.75 | 1,486.60 |
| Municipal indebtedness | 1,281,800.00 | 1,450,500.00 | 1,496,067.15 | 863,000.00 |
| Transfers and refunds | 39,305.85 | 5,072.79 | 62,514.55 | 18,952.11 |
| Agency, trust, and investment | 237,571.93 | 169,739.56 | 258,062.70 | 161,419.24 |
| Total receipts | \$3,543,182.36 | \$3,864,995.06 | \$3,893,206.82 | \$2,644,937.12 |
| Balance on hand, including funds | 316,912.58 | 90,526.27 | 616,056.36 | 116,249.99 |
| GRAND TOTAL | \$3,860,094.94 | \$3,955,521.33 | \$4,509,263.18 | \$2,761,187.11 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Everett POPULATION 42,072 | Chicopee POPULATION 41,882 | Taunton POPULATION 39,255 | Waltham POPULATION 34,746 |
|--|---------------------------------|----------------------------------|---------------------------------|---------------------------------|
| Maintenance | \$1,535,192.40 | \$1,510,208.42 | \$1,552,778.89 | \$1,219,098.91 |
| <i>Departmental</i> | <i>1,467,672.85</i> | <i>1,184,167.98</i> | <i>1,124,291.17</i> | <i>1,126,148.41</i> |
| General government | 95,772.72 | 76,462.00 | 68,485.84 | 80,402.30 |
| Protection of persons and property | 314,340.60 | 223,372.05 | 242,325.00 | 231,904.15 |
| Health and sanitation | 101,073.80 | 85,442.82 | 108,223.19 | 119,461.79 |
| Highways | 103,933.17 | 174,082.59 | 145,102.15 | 145,600.18 |
| Charities | 90,405.70 | 90,239.86 | 89,906.11 | 68,861.84 |
| Soldiers' benefits | 15,662.96 | 8,571.35 | 9,918.84 | 14,198.64 |
| Schools | 633,764.53 | 482,151.04 | 429,762.15 | 368,057.22 |
| Libraries | 24,102.52 | 17,721.46 | 18,329.14 | 33,132.11 |
| Recreation | 48,728.41 | 11,050.74 | 8,249.04 | 42,918.89 |
| Pensions | 15,461.77 | 6,198.29 | — | 12,819.64 |
| Unclassified | 24,426.67 | 8,875.73 | 3,989.71 | 8,791.65 |
| <i>Public service enterprises</i> | <i>49,543.65</i> | <i>319,597.55</i> | <i>418,424.24</i> | <i>64,143.67</i> |
| Electric light | — | 233,143.10 | 331,378.64 | — |
| Water | 49,543.65 | 86,454.45 | 87,045.60 | 63,793.57 |
| All other | — | — | — | 350.00 |
| <i>Cemeteries</i> | <i>17,976.90</i> | <i>6,442.94</i> | <i>10,063.48</i> | <i>28,806.93</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 193,241.39 | 92,618.84 | 160,348.20 | 101,045.67 |
| <i>Loans, general purposes</i> | <i>146,462.76</i> | <i>79,161.95</i> | <i>101,508.20</i> | <i>97,727.34</i> |
| <i>Loans, public service enterprises</i> | <i>46,778.63</i> | <i>13,456.89</i> | <i>58,840.00</i> | <i>3,318.33</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 288,815.05 | 651,465.17 | 657,677.25 | 344,182.85 |
| <i>Departmental</i> | <i>249,058.83</i> | <i>381,086.58</i> | <i>275,828.31</i> | <i>215,240.66</i> |
| General government | 1,680.48 | 746.15 | — | 10,394.40 |
| Protection of persons and property | 12,782.79 | 3,692.28 | — | 28,991.68 |
| Health and sanitation | 31,007.40 | 104,665.94 | 35,433.20 | 25,980.33 |
| Highways | 111,345.00 | 111,375.27 | 114,576.80 | 111,593.82 |
| Charities | — | 196.00 | — | — |
| Schools | 83,298.00 | 160,410.94 | 111,414.08 | 25,986.60 |
| Libraries | 714.94 | — | — | — |
| Recreation | 8,230.22 | — | 13,964.23 | 12,293.83 |
| Unclassified | — | — | 440.00 | — |
| <i>Public service enterprises</i> | <i>39,756.22</i> | <i>270,378.59</i> | <i>379,847.94</i> | <i>128,942.19</i> |
| Electric light | — | 43,100.22 | 341,853.99 | — |
| Water | 39,756.22 | 227,278.37 | 37,993.95 | 128,942.19 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>2,001.00</i> | <i>—</i> |
| Municipal indebtedness | 1,301,555.50 | 1,361,900.00 | 1,576,438.83 | 777,996.40 |
| <i>From sinking funds</i> | <i>70,000.00</i> | <i>—</i> | <i>33,500.00</i> | <i>5,000.00</i> |
| <i>From revenue and other sources</i> | <i>225,555.50</i> | <i>261,900.00</i> | <i>235,400.00</i> | <i>172,996.40</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>1,006,000.00</i> | <i>1,100,000.00</i> | <i>1,245,000.00</i> | <i>600,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>62,538.83</i> | <i>—</i> |
| Transfers | 35,055.25 | 695.05 | 49,798.91 | 15,000.00 |
| <i>To sinking funds from revenue</i> | <i>7,264.00</i> | <i>—</i> | <i>9,358.69</i> | <i>—</i> |
| <i>All other</i> | <i>27,791.25</i> | <i>695.05</i> | <i>40,440.22</i> | <i>15,000.00</i> |
| Refunds | 4,250.60 | 4,377.74 | 12,715.64 | 3,952.11 |
| Agency, trust, and investment | 205,245.79 | 167,122.84 | 271,068.14 | 173,578.22 |
| <i>Taxes and licenses for State</i> | <i>84,100.00</i> | <i>81,566.96</i> | <i>71,400.00</i> | <i>75,062.15</i> |
| <i>Taxes for county</i> | <i>66,924.91</i> | <i>48,027.41</i> | <i>40,669.39</i> | <i>59,683.33</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>54,220.88</i> | <i>37,528.47</i> | <i>158,998.75</i> | <i>38,932.74</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$1,728,433.79 | \$1,602,827.26 | \$1,713,127.09 | \$1,320,144.58 |
| Permanent debt (except from sinking funds) | 225,555.50 | 261,900.00 | 235,400.00 | 172,996.40 |
| Sinking fund requirements from revenue | 7,264.00 | — | 9,358.69 | — |
| Outlays | 288,815.05 | 651,465.17 | 657,677.25 | 344,182.85 |
| Permanent debt from sinking funds | 70,000.00 | — | 33,500.00 | 5,000.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 1,006,000.00 | 1,100,000.00 | 1,307,538.83 | 600,000.00 |
| Transfers (except to sinking funds) and refunds | 32,041.85 | 5,072.79 | 53,155.86 | 18,952.11 |
| Agency, trust, and investment | 205,245.79 | 167,122.84 | 271,068.14 | 173,678.22 |
| Total payments | \$3,563,355.98 | \$3,788,388.06 | \$4,280,825.86 | \$2,634,954.16 |
| Balance on hand, including funds | 296,738.96 | 167,133.27 | 228,437.32 | 126,232.95 |
| GRAND TOTAL | \$3,860,094.94 | \$3,955,521.33 | \$4,509,263.18 | \$2,761,187.11 |

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | Revere POPULATION 33,261 | Northampton POPULATION 24,145 | Gloucester POPULATION 23,375 | North Adams POPULATION 22,717 |
|---|--------------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| REVENUE. | \$1,615,745.23 | \$1,051,606.21 | \$1,268,208.55 | \$927,069.72 |
| General | 1,403,938.52 | 816,485.06 | 1,059,460.26 | 798,194.07 |
| Taxes | 1,379,907.48 | 768,048.16 | 1,043,599.08 | 783,486.80 |
| Property, poll, and income | 1,362,195.88 | 690,034.95 | 984,512.79 | 676,870.70 |
| Corporation, bank, etc. | 17,711.60 | 78,013.21 | 59,080.29 | 106,566.10 |
| Licenses and permits | 12,604.71 | 2,990.45 | 4,660.00 | 1,929.00 |
| Fines and forfeits | 4,879.56 | 8,386.92 | 4,096.00 | 6,314.60 |
| Grants and gifts | 6,596.45 | 37,037.68 | 7,098.39 | 6,513.77 |
| For expenses | 6,595.45 | 37,037.68 | 7,098.39 | 6,513.77 |
| For outlays | — | — | — | — |
| All other | 51.32 | 21.85 | 7.79 | — |
| Commercial | 211,806.71 | 235,121.15 | 208,748.29 | 128,875.65 |
| Special assessments | 26,647.26 | 11,329.19 | 257.25 | 5,391.36 |
| To meet expenses | 26,647.26 | 2,023.40 | 257.25 | — |
| To meet outlays | — | 9,305.79 | — | 5,391.36 |
| Privileges | 250.00 | — | — | — |
| Departmental | 54,428.61 | 49,266.36 | 47,016.07 | 27,577.24 |
| General government | 6,573.02 | 436.58 | 4,248.95 | 1,524.39 |
| Protection of persons and property | 1,078.98 | 331.83 | 3,235.22 | 372.14 |
| Health and sanitation | 11,830.92 | 4,040.10 | 2,417.61 | 1,390.41 |
| Highways | 193.50 | 647.93 | 3,441.39 | 890.87 |
| Charities | 14,227.58 | 9,209.27 | 12,325.36 | 6,690.48 |
| Soldiers' benefits | 3,084.00 | 1,470.00 | 5,070.00 | 1,448.25 |
| Schools | 1,968.23 | 21,897.05 | 3,351.47 | 3,864.06 |
| Libraries | 77.00 | 1,001.36 | — | 535.55 |
| Recreation | — | 70.00 | 501.30 | 410.00 |
| Unclassified | 15,395.38 | 10,162.24 | 12,424.77 | 10,451.09 |
| Public service enterprises | 101,445.53 | 136,687.83 | 143,843.49 | 83,949.22 |
| Electric light | — | — | — | — |
| Water | 101,445.53 | 84,380.01 | 143,843.49 | 83,220.27 |
| All other | — | 52,307.82 | — | 728.95 |
| Cemeteries | — | 3,263.50 | 1,113.62 | 7,008.03 |
| Interest | 29,035.31 | 34,574.27 | 16,517.86 | 4,949.80 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 81.07 | 24,054.70 | 3,678.57 | 678.17 |
| All other | 28,954.24 | 10,519.57 | 12,839.29 | 4,271.63 |
| NON-REVENUE. | \$1,923,714.49 | \$1,019,806.02 | \$1,380,543.24 | \$751,683.85 |
| Offsets to outlays | 13,995.78 | — | 15,717.97 | 10,729.07 |
| Departmental | 13,995.78 | — | 6,997.89 | 10,729.07 |
| Public service enterprises | 1,000.00 | — | 8,720.08 | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 1,851,679.54 | 829,337.06 | 1,250,470.33 | 635,705.04 |
| Loans, general purposes | 774,247.00 | 161,700.00 | 186,000.00 | 160,000.00 |
| Loans, public service enterprises | 44,800.00 | — | 50,000.00 | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 1,030,000.00 | 664,600.00 | 974,000.00 | 475,000.00 |
| Unpaid warrants or orders, current year | — | — | 38,277.71 | — |
| Premiums | 2,632.54 | 3,037.06 | 2,193.62 | 706.04 |
| Transfers | — | 23,670.70 | 7,848.57 | 2,500.00 |
| From sinking funds | — | — | — | — |
| All other | — | 23,670.70 | 7,848.57 | 2,500.00 |
| Refunds | 8,028.40 | 3,115.99 | 1,595.77 | 1,903.05 |
| Agency, trust, and investment | 50,010.77 | 163,682.27 | 104,910.60 | 100,846.69 |
| Taxes and licenses for State | 50,000.00 | 41,500.00 | 52,500.00 | 44,000.00 |
| Taxes for county | — | 58,660.15 | 48,629.70 | 48,006.17 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 10.77 | 63,522.12 | 3,780.90 | 8,841.62 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$1,629,741.01 | \$1,051,606.21 | \$1,283,926.52 | \$937,798.79 |
| Premiums | 2,632.54 | 3,037.06 | 2,192.62 | 705.04 |
| Municipal indebtedness | 1,849,047.00 | 826,300.00 | 1,248,277.71 | 635,000.00 |
| Transfers and refunds | 8,028.40 | 26,786.69 | 9,444.34 | 4,403.05 |
| Agency, trust, and investment | 50,010.77 | 163,682.27 | 104,910.60 | 100,846.69 |
| Total receipts | \$3,539,459.72 | \$2,071,412.23 | \$2,648,751.79 | \$1,678,753.57 |
| Balance on hand, including funds | 57,003.52 | 198,851.80 | 348,998.08 | 44,048.40 |
| GRAND TOTAL | \$3,596,463.24 | \$2,270,264.03 | \$2,997,749.87 | \$1,722,801.97 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Revere POPULATION 33,261 | Northampton POPULATION 24,145 | Gloucester POPULATION 23,375 | North Adams POPULATION 22,717 |
|--|--------------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| Maintenance | \$1,220,943.42 | \$829,706.61 | \$952,410.91 | \$645,821.25 |
| <i>Departmental</i> | <i>1,169,254.68</i> | <i>713,782.38</i> | <i>894,267.15</i> | <i>613,257.24</i> |
| General government | 97,437.33 | 50,231.77 | 63,999.87 | 44,962.53 |
| Protection of persons and property | 209,515.27 | 117,495.73 | 177,337.43 | 112,721.25 |
| Health and sanitation | 88,380.20 | 36,477.82 | 60,454.24 | 38,058.29 |
| Highways | 82,614.38 | 87,366.88 | 110,914.17 | 84,438.69 |
| Charities | 42,460.62 | 31,646.60 | 93,665.22 | 33,983.41 |
| Soldiers' benefits | 11,927.05 | 5,014.30 | 26,800.04 | 2,457.20 |
| Schools | 583,339.11 | 333,837.25 | 331,916.11 | 274,125.51 |
| Libraries | 7,925.58 | 37,298.09 | 900.00 | 12,906.37 |
| Recreation | 17,856.30 | 5,291.46 | 6,092.68 | 1,040.84 |
| Pensions | 8,323.52 | 2,300.56 | 11,938.50 | — |
| Unclassified | 19,475.32 | 6,821.92 | 10,238.89 | 8,563.15 |
| <i>Public service enterprises</i> | <i>51,688.74</i> | <i>111,179.95</i> | <i>56,946.01</i> | <i>22,166.82</i> |
| Electric light | — | — | — | — |
| Water | 51,688.74 | 55,260.64 | 56,945.01 | 20,995.84 |
| All other | — | 55,919.31 | — | 1,170.98 |
| <i>Cemeteries</i> | <i>—</i> | <i>4,584.23</i> | <i>1,208.75</i> | <i>10,397.19</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>160.00</i> | <i>—</i> | <i>—</i> |
| Interest | 174,248.83 | 33,651.81 | 85,188.88 | 37,638.17 |
| <i>Loans, general purposes</i> | <i>142,875.65</i> | <i>33,021.81</i> | <i>57,830.69</i> | <i>29,512.06</i> |
| <i>Loans, public service enterprises</i> | <i>31,373.18</i> | <i>630.00</i> | <i>27,358.19</i> | <i>8,126.11</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 817,030.98 | 271,665.20 | 595,148.74 | 247,685.82 |
| <i>Departmental</i> | <i>759,173.90</i> | <i>235,101.48</i> | <i>535,346.90</i> | <i>236,078.39</i> |
| General government | — | 39,928.59 | 35,961.18 | 7,467.04 |
| Protection of persons and property | 881.28 | 16,771.45 | — | 35,364.10 |
| Health and sanitation | 86,669.82 | 29,725.99 | 188,073.10 | 6,050.85 |
| Highways | 152,932.71 | 126,527.42 | 211,960.27 | 160,621.32 |
| Charities | — | — | 700.00 | — |
| Schools | 518,690.09 | 22,148.03 | 17,507.61 | 4,221.12 |
| Libraries | — | — | — | — |
| Recreation | — | — | 78,309.00 | 22,353.86 |
| Unclassified | — | — | 2,835.74 | — |
| <i>Public service enterprises</i> | <i>57,857.08</i> | <i>36,563.72</i> | <i>59,801.84</i> | <i>10,107.53</i> |
| Electric light | — | — | — | — |
| Water | 57,857.08 | 36,563.72 | 59,801.84 | 10,107.53 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,500.00</i> |
| Municipal indebtedness | 1,273,718.78 | 677,037.11 | 1,172,375.00 | 569,270.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>298,718.78</i> | <i>175,596.00</i> | <i>135,375.00</i> | <i>94,270.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>975,000.00</i> | <i>601,441.11</i> | <i>1,037,000.00</i> | <i>475,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | 23,670.70 | 7,848.57 | 2,500.00 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>23,670.70</i> | <i>7,848.57</i> | <i>2,500.00</i> |
| Refunds | 8,028.40 | 3,115.99 | 1,595.77 | 1,903.05 |
| Agency, trust, and investment | 50,009.79 | 147,870.93 | 105,039.09 | 98,987.36 |
| <i>Taxes and licenses for State</i> | <i>50,000.00</i> | <i>41,600.00</i> | <i>52,500.00</i> | <i>44,000.00</i> |
| <i>Taxes for county</i> | <i>—</i> | <i>58,660.15</i> | <i>48,629.70</i> | <i>48,005.17</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>9.79</i> | <i>47,710.78</i> | <i>3,909.39</i> | <i>6,982.19</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$1,395,192.25 | \$863,358.42 | \$1,037,599.79 | \$683,459.42 |
| Permanent debt (except from sinking funds) | 298,718.78 | 175,596.00 | 135,375.00 | 94,270.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 817,030.98 | 271,665.20 | 595,148.74 | 247,685.82 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 975,000.00 | 601,441.11 | 1,037,000.00 | 475,000.00 |
| Transfers (except to sinking funds) and refunds | 8,028.40 | 26,786.69 | 9,444.34 | 4,403.05 |
| Agency, trust, and investment | 50,009.79 | 147,870.93 | 105,039.09 | 98,987.36 |
| Total payments | \$3,543,980.20 | \$1,986,718.35 | \$2,919,606.96 | \$1,603,805.65 |
| <i>Balance on hand, including funds</i> | <i>52,483.04</i> | <i>283,545.68</i> | <i>78,142.91</i> | <i>118,996.32</i> |
| GRAND TOTAL | \$3,596,463.24 | \$2,270,264.03 | \$2,997,749.87 | \$1,722,801.97 |

¹ Includes \$1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | Beverly POPULATION 22,685 | Leominster POPULATION 22,120 | Attleboro POPULATION 20,623 | Melrose POPULATION 20,165 |
|---|---------------------------------|------------------------------------|-----------------------------------|---------------------------------|
| REVENUE. | \$1,417,468.76 | \$710,579.68 | \$954,455.42 | \$1,078,105.15 |
| General | 1,233,463.99 | 590,684.32 | 781,145.91 | 881,910.06 |
| Taxes | 1,220,368.83 | 575,338.84 | 768,538.43 | 872,671.27 |
| Property, poll, and income | 1,114,762.53 | 530,152.86 | 685,461.47 | 856,649.87 |
| Corporation, bank, etc. | 105,606.30 | 45,185.98 | 83,076.96 | 16,021.40 |
| Licenses and permits | 1,955.33 | 1,128.00 | 2,439.27 | 2,887.00 |
| Fines and forfeits | 1,237.47 | 2,273.71 | 2,013.66 | 1,223.59 |
| Grants and gifts | 9,902.56 | 11,943.77 | 8,154.55 | 6,128.20 |
| For expenses | 9,902.36 | 11,943.77 | 8,154.55 | 5,128.20 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 184,004.77 | 119,895.36 | 173,309.51 | 196,195.09 |
| Special assessments | 6,717.37 | 662.84 | 4,497.02 | 22,136.92 |
| To meet expenses | 3,139.60 | 398.45 | 1,483.95 | 10,603.82 |
| To meet outlays | 3,577.77 | 264.39 | 3,013.07 | 11,533.10 |
| Privileges | — | — | — | — |
| Departmental | 62,440.74 | 39,255.46 | 41,408.12 | 45,684.28 |
| General government | 504.55 | 2,403.63 | 966.45 | 8,591.11 |
| Protection of persons and property | 1,623.37 | 1,944.40 | 180.27 | 248.54 |
| Health and sanitation | 3,556.21 | 1,835.18 | 4,568.65 | 13,934.25 |
| Highways | 18.40 | 2,696.56 | 3,130.30 | 560.67 |
| Charities | 29,859.86 | 11,056.69 | 9,909.90 | 4,672.08 |
| Soldiers' benefits | 4,812.50 | 1,765.50 | 1,226.00 | 2,229.00 |
| Schools | 8,944.78 | 6,569.94 | 5,665.24 | 5,026.89 |
| Libraries | 226.67 | 377.15 | 906.68 | 962.18 |
| Recreation | 889.85 | 3.00 | 76.00 | 343.64 |
| Unclassified | 12,004.55 | 10,603.41 | 14,778.63 | 9,115.92 |
| Public service enterprises | 79,655.67 | 69,321.59 | 89,269.10 | 68,586.50 |
| Electric light | — | — | — | — |
| Water | 79,655.67 | 68,643.01 | 86,700.81 | 68,552.40 |
| All other | — | 678.58 | 2,558.29 | 34.10 |
| Cemeteries | 8,817.23 | 4,058.23 | — | 12,648.26 |
| Interest | 26,373.76 | 6,597.24 | 38,145.27 | 47,139.13 |
| On sinking funds | — | 4,133.93 | 6,992.51 | 17,753.31 |
| On trust and investment funds | 5,228.69 | 1,087.04 | 20,201.21 | 683.07 |
| All other | 21,145.07 | 1,376.27 | 10,951.55 | 28,702.75 |
| NON-REVENUE. | \$1,626,404.56 | \$531,933.53 | \$867,868.71 | \$1,335,057.15 |
| Offsets to outlays | 1,300.00 | 8,438.76 | 705.00 | 3,561.20 |
| Departmental | 1,300.00 | 2,498.91 | 705.00 | 3,561.20 |
| Public service enterprises | — | 5,939.85 | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 1,450,012.00 | 443,201.65 | 647,359.68 | 967,928.00 |
| Loans, general purposes | — | — | 134,000.00 | 161,125.00 |
| Loans, public service enterprises | — | 43,000.00 | 5,000.00 | 30,000.00 |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 1,450,000.00 | 400,000.00 | 508,000.00 | 775,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 12.00 | 201.65 | 359.68 | 1,803.00 |
| Transfers | — | 9,900.00 | 64,071.97 | 114,031.88 |
| From sinking funds | — | — | 47,500.00 | 100,000.00 |
| All other | — | 9,900.00 | 16,571.97 | 14,031.88 |
| Refunds | 4,644.95 | 2,787.46 | 8,548.35 | 2,794.27 |
| Agency, trust, and investment | 170,447.61 | 67,605.66 | 147,183.71 | 246,741.80 |
| Taxes and licenses for State | 80,532.09 | 34,500.00 | 44,307.09 | 38,800.00 |
| Taxes for county | 73,268.74 | 28,042.00 | 25,233.25 | 30,876.18 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 16,646.78 | 5,063.66 | 77,643.37 | 177,065.62 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$1,418,768.76 | \$719,018.44 | \$955,160.42 | \$1,081,666.35 |
| Premiums | 12.00 | 201.65 | 359.68 | 1,803.00 |
| Municipal indebtedness | 1,450,000.00 | 443,000.00 | 647,000.00 | 966,125.00 |
| Transfers and refunds | 4,644.95 | 12,687.46 | 72,620.32 | 116,826.15 |
| Agency, trust, and investment | 170,447.61 | 67,605.66 | 147,183.71 | 246,741.80 |
| Total receipts | \$3,043,873.32 | \$1,242,513.21 | \$1,822,324.13 | \$2,413,162.30 |
| Balance on hand, including funds | 463,428.25 | 137,902.00 | 35,186.36 | 235,089.52 |
| GRAND TOTAL | \$3,507,301.57 | \$1,380,415.21 | \$1,857,510.49 | \$2,648,251.82 |

¹ Includes \$7,500 from investment fund.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Beverly POPULATION 22,685 | Leominster POPULATION 22,120 | Attleboro POPULATION 20,623 | Melrose POPULATION 20,165 |
|--|---------------------------------|------------------------------------|-----------------------------------|---------------------------------|
| Maintenance | \$1,106,176.73 | \$582,231.99 | \$756,032.52 | \$725,618.72 |
| <i>Departmental</i> | <i>1,043,658.50</i> | <i>549,916.85</i> | <i>715,143.50</i> | <i>674,929.39</i> |
| General government | 68,323.22 | 34,378.36 | 51,483.59 | 64,653.23 |
| Protection of persons and property | 216,949.36 | 103,987.77 | 128,835.55 | 102,075.04 |
| Health and sanitation | 74,431.81 | 22,240.79 | 50,591.86 | 68,633.07 |
| Highways | 138,550.18 | 105,611.75 | 93,177.94 | 76,773.49 |
| Charities | 76,416.95 | 31,004.30 | 50,762.09 | 20,146.60 |
| Soldiers' benefits | 11,888.44 | 5,845.74 | 3,716.75 | 8,255.85 |
| Schools | 404,608.59 | 230,838.34 | 299,762.99 | 267,754.87 |
| Libraries | 27,848.98 | 10,999.87 | 15,291.42 | 16,141.47 |
| Recreation | 10,857.40 | 2,004.87 | 14,610.35 | 24,007.38 |
| Pensions | 5,791.90 | 716.40 | 1,412.40 | 14,477.40 |
| Unclassified | 7,991.67 | 2,288.66 | 5,498.56 | 12,010.99 |
| <i>Public service enterprises</i> | <i>48,127.96</i> | <i>21,015.14</i> | <i>40,380.65</i> | <i>53,516.74</i> |
| Electric light | — | — | — | — |
| Water | 48,127.96 | 19,865.14 | 36,416.36 | 33,498.24 |
| All other | — | 1,150.00 | 3,964.29 | 18.50 |
| <i>Cemeteries</i> | <i>14,390.27</i> | <i>11,300.00</i> | — | <i>17,172.59</i> |
| <i>Administration of trust funds</i> | — | — | 508.37 | — |
| Interest | 83,806.16 | 28,561.78 | 53,395.86 | 83,733.89 |
| <i>Loans, general purposes</i> | <i>79,672.41</i> | <i>23,960.73</i> | <i>36,436.61</i> | <i>63,245.04</i> |
| <i>Loans, public service enterprises</i> | <i>4,133.75</i> | <i>4,601.05</i> | <i>16,959.25</i> | <i>20,488.85</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 724,643.13 | 76,580.22 | 146,418.08 | 364,533.41 |
| <i>Departmental</i> | <i>706,633.89</i> | <i>25,004.39</i> | <i>125,261.18</i> | <i>338,662.89</i> |
| General government | — | 450.00 | — | 10,465.00 |
| Protection of persons and property | 11,997.38 | 222.20 | 15,271.35 | 6,496.71 |
| Health and sanitation | 291,835.93 | 8,873.80 | 15,999.23 | 24,602.00 |
| Highways | 47,724.90 | 11,037.63 | 13,096.12 | 18,014.57 |
| Charities | — | — | — | — |
| Schools | 337,215.57 | 4,420.76 | 80,144.48 | 276,275.12 |
| Libraries | — | — | 750.00 | 606.94 |
| Recreation | 15,842.11 | — | — | 2,202.55 |
| Unclassified | 2,018.00 | — | — | — |
| <i>Public service enterprises</i> | <i>14,477.73</i> | <i>51,575.83</i> | <i>21,156.90</i> | <i>25,870.52</i> |
| Electric light | — | — | — | — |
| Water | 14,477.73 | 51,575.83 | 21,156.90 | 25,870.52 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>3,531.51</i> | — | — | — |
| Municipal indebtedness | 1,257,000.00 | 453,600.00 | 648,450.00 | 994,014.94 |
| <i>From sinking funds</i> | — | — | <i>147,500.00</i> | <i>100,000.00</i> |
| <i>From revenue and other sources</i> | <i>182,000.00</i> | <i>53,600.00</i> | <i>83,250.00</i> | <i>104,014.94</i> |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>1,075,000.00</i> | <i>400,000.00</i> | <i>517,700.00</i> | <i>790,000.00</i> |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | — | 9,900.00 | 64,071.97 | 114,031.88 |
| <i>To sinking funds from revenue</i> | — | <i>9,900.00</i> | <i>10,000.00</i> | <i>13,230.06</i> |
| <i>All other</i> | — | — | <i>54,071.97</i> | <i>100,801.82</i> |
| Refunds | 4,644.95 | 2,787.46 | 8,548.35 | 2,794.27 |
| Agency, trust, and investment | 167,404.07 | 82,045.40 | 117,563.90 | 157,968.71 |
| <i>Taxes and licenses for State</i> | <i>80,532.09</i> | <i>34,500.00</i> | <i>44,307.09</i> | <i>58,800.00</i> |
| <i>Taxes for county</i> | <i>73,268.74</i> | <i>28,042.00</i> | <i>25,233.25</i> | <i>30,876.18</i> |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>13,603.24</i> | <i>19,503.40</i> | <i>48,023.56</i> | <i>88,292.53</i> |
| <i>All other</i> | — | — | — | — |

RECAPITULATION.

| | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Maintenance and interest | \$1,189,982.89 | \$610,793.77 | \$809,428.38 | \$809,352.61 |
| Permanent debt (except from sinking funds) | 182,000.00 | 53,600.00 | 83,250.00 | 104,014.94 |
| Sinking fund requirements from revenue | — | 9,900.00 | 10,000.00 | 13,230.06 |
| Outlays | 724,643.13 | 76,580.22 | 146,418.08 | 364,533.41 |
| Permanent debt from sinking funds | — | — | 147,500.00 | 100,000.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 1,075,000.00 | 400,000.00 | 517,700.00 | 790,000.00 |
| Transfers (except to sinking funds) and refunds | 4,644.95 | 2,787.46 | 62,620.32 | 103,596.09 |
| Agency, trust, and investment | 167,404.07 | 82,045.40 | 117,563.90 | 157,968.71 |
| Total payments | \$3,343,675.04 | \$1,235,706.85 | \$1,794,480.68 | \$2,442,695.82 |
| <i>Balance on hand, including funds</i> | <i>163,626.53</i> | <i>144,708.36</i> | <i>63,029.81</i> | <i>205,556.00</i> |
| GRAND TOTAL | \$3,507,301.57 | \$1,380,415.21 | \$1,857,510.49 | \$2,648,251.82 |

¹ Includes \$7,500 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

| RECEIPTS. | Peabody POPULATION 19,870 | Westfield POPULATION 19,342 | Gardner POPULATION 18,730 | Woburn POPULATION 18,370 |
|---|---------------------------------|-----------------------------------|---------------------------------|--------------------------------|
| REVENUE. | \$1,336,624.60 | \$1,062,680.10 | \$921,911.61 | \$802,942.44 |
| General | 769,713.24 | 596,510.05 | 771,906.34 | 597,914.49 |
| Taxes | 769,551.75 | 562,501.90 | 768,984.46 | 591,484.96 |
| Property, poll, and income | 636,652.12 | 516,894.18 | 693,215.52 | 546,515.59 |
| Corporation, bank, etc. | 122,899.63 | 45,607.72 | 65,768.94 | 44,969.37 |
| Licenses and permits | 2,030.50 | 4,402.35 | 3,681.00 | 2,198.52 |
| Fines and forfeits | 5,559.55 | 6,304.69 | 2,454.42 | 2,142.00 |
| Grants and gifts | 2,571.44 | 23,301.11 | 6,786.46 | 2,039.01 |
| For expenses | 2,571.44 | 23,301.11 | 6,786.46 | 2,039.01 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 566,911.36 | 466,170.05 | 150,005.27 | 205,027.95 |
| Special assessments | 4,368.25 | 4,219.36 | 13,095.66 | 406.90 |
| To meet expenses | — | 2,984.46 | 13,095.66 | 406.90 |
| To meet outlays | 4,368.25 | 1,234.90 | — | — |
| Privileges | — | — | — | 50.00 |
| Departmental | 72,378.17 | 29,183.75 | 41,538.03 | 58,314.67 |
| General government | 1,244.39 | 801.24 | 3,368.03 | 1,503.60 |
| Protection of persons and property | 1,145.34 | 231.79 | 335.11 | 526.89 |
| Health and sanitation | 36,314.00 | 1,270.95 | 10,855.41 | 25,989.20 |
| Highways | 64.01 | 619.64 | 223.68 | 93.00 |
| Charities | 15,537.10 | 5,326.23 | 7,221.32 | 9,999.03 |
| Soldiers' benefits | 2,263.75 | 2,899.00 | 1,089.00 | 1,454.00 |
| Schools | 2,151.74 | 6,785.88 | 3,862.85 | 11,095.94 |
| Libraries | — | — | — | 370.50 |
| Recreation | 2,701.33 | — | 5,785.59 | — |
| Unclassified | 10,956.51 | 11,249.02 | 8,797.04 | 8,282.51 |
| Public service enterprises | 476,306.83 | 420,103.67 | 81,553.74 | 116,229.26 |
| Electric light | 256,842.54 | 358,969.63 | — | — |
| Water | 217,452.74 | 61,134.04 | 81,553.74 | 116,229.26 |
| All other | 1,011.55 | — | — | — |
| Cemeteries | 5,311.63 | — | 5,423.38 | 10,442.45 |
| Interest | 9,546.48 | 12,663.27 | 8,394.46 | 19,584.67 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 616.51 | — | — | 6,665.97 |
| All other | 8,929.97 | 12,663.27 | 8,394.46 | 12,918.70 |
| NON-REVENUE. | \$1,035,696.08 | \$633,131.31 | \$548,654.21 | \$805,544.08 |
| Offsets to outlays | 2,821.50 | 8,874.40 | 17,656.37 | 25.00 |
| Departmental | 2,821.50 | 5,154.96 | 10,450.00 | 25.00 |
| Public service enterprises | — | 3,719.44 | 7,206.37 | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 946,000.00 | 558,069.20 | 447,224.65 | 736,330.77 |
| Loans, general purposes | — | 132,000.00 | 17,000.00 | 98,500.00 |
| Loans, public service enterprises | — | — | 5,000.00 | 37,000.00 |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 946,000.00 | 425,000.00 | 425,000.00 | 600,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | 1,069.20 | 224.65 | 830.77 |
| Transfers | — | — | 8,460.98 | 910.00 |
| From sinking funds | — | — | 8,460.98 | 910.00 |
| All other | — | — | — | — |
| Refunds | 604.25 | 1,189.92 | 2,579.46 | 966.49 |
| Agency, trust, and investment | 86,270.33 | 64,997.79 | 72,732.75 | 67,311.82 |
| Taxes and licenses for State | 41,762.34 | 34,436.00 | 34,534.24 | 30,200.00 |
| Taxes for county | 38,533.25 | 20,321.55 | 27,961.00 | 24,032.49 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 5,974.74 | 10,240.24 | 10,237.51 | 13,079.33 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$1,339,446.10 | \$1,071,554.50 | \$939,567.98 | \$802,967.44 |
| Premiums | — | 1,069.20 | 224.65 | 830.77 |
| Municipal indebtedness | 946,000.00 | 557,000.00 | 447,000.00 | 735,500.00 |
| Transfers and refunds | 604.25 | 1,189.92 | 11,040.44 | 1,876.49 |
| Agency, trust, and investment | 86,270.33 | 64,997.79 | 72,732.75 | 67,311.82 |
| Total receipts | \$2,372,320.68 | \$1,695,811.41 | \$1,470,565.82 | \$1,608,486.52 |
| Balance on hand, including funds | 125,193.43 | 138,104.50 | 86,561.07 | 77,975.98 |
| GRAND TOTAL | \$2,497,514.11 | \$1,833,915.91 | \$1,557,126.89 | \$1,686,462.50 |

¹ Includes gas, amount not specified.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Peabody POPULATION 19,870 | Westfield POPULATION 19,342 | Gardner POPULATION 18,730 | Woburn POPULATION 18,370 |
|--|---------------------------------|-----------------------------------|---------------------------------|--------------------------------|
| Maintenance | \$1,010,167.81 | \$884,086.54 | \$642,154.76 | \$554,383.56 |
| <i>Departmental</i> | <i>729,594.19</i> | <i>575,123.44</i> | <i>599,896.49</i> | <i>498,112.62</i> |
| General government | 49,274.83 | 39,947.17 | 34,969.70 | 42,289.10 |
| Protection of persons and property | 163,770.22 | 86,591.33 | 67,574.20 | 82,809.50 |
| Health and sanitation | 87,849.31 | 33,759.27 | 55,742.13 | 24,364.40 |
| Highways | 71,110.31 | 75,749.03 | 152,569.34 | 51,984.29 |
| Charities | 56,250.17 | 32,254.27 | 36,073.91 | 35,538.47 |
| Soldiers' benefits | 9,146.28 | 3,666.00 | 5,341.10 | 6,630.15 |
| Schools | 263,698.98 | 280,745.77 | 192,240.24 | 209,017.02 |
| Libraries | 2,000.00 | 13,285.61 | 11,260.00 | 17,972.03 |
| Recreation | 7,743.60 | 3,669.68 | 21,763.33 | 13,474.14 |
| Pensions | 6,696.74 | 975.00 | 3,439.64 | 9,917.27 |
| Unclassified | 12,053.75 | 4,480.31 | 18,922.90 | 4,116.25 |
| <i>Public service enterprises</i> | <i>273,792.46</i> | <i>303,963.10</i> | <i>29,036.24</i> | <i>46,416.40</i> |
| Electric light | 203,371.63 | 128,723.64 | — | — |
| Water | 68,929.03 | 21,239.46 | 29,036.24 | 45,415.40 |
| All other | 1,491.80 | — | — | — |
| Cemeteries | 6,781.16 | — | 13,222.03 | 10,855.54 |
| Administration of trust funds | — | — | — | — |
| Interest | 74,032.49 | 28,839.77 | 40,259.23 | 68,034.50 |
| <i>Loans, general purposes</i> | <i>63,857.49</i> | <i>23,319.77</i> | <i>32,917.36</i> | <i>50,654.92</i> |
| <i>Loans, public service enterprises</i> | <i>10,175.00</i> | <i>6,620.00</i> | <i>7,341.87</i> | <i>17,379.58</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 211,243.58 | 230,478.98 | 168,085.78 | 143,955.03 |
| <i>Departmental</i> | <i>190,337.18</i> | <i>159,412.16</i> | <i>132,675.71</i> | <i>115,518.46</i> |
| General government | — | — | 50.00 | — |
| Protection of persons and property | — | 4,268.74 | 10,424.32 | — |
| Health and sanitation | 154,569.69 | 12,470.98 | 12,360.41 | 15,317.42 |
| Highways | 19,099.29 | 139,037.17 | 85,154.15 | 37,194.17 |
| Charities | — | — | 4,889.70 | — |
| Schools | 16,668.20 | 3,012.05 | 14,716.54 | 52,006.86 |
| Libraries | — | — | — | — |
| Recreation | — | 623.22 | 5,080.59 | 9,000.00 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>20,906.40</i> | <i>71,066.82</i> | <i>35,410.07</i> | <i>30,436.58</i> |
| Electric light | 9,085.68 | 142,162.60 | — | — |
| Water | 11,820.72 | 28,904.22 | 35,410.07 | 30,436.58 |
| All other | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 999,000.00 | 409,000.00 | 501,750.00 | 768,106.10 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>151,000.00</i> | <i>59,000.00</i> | <i>76,750.00</i> | <i>168,106.10</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>848,000.00</i> | <i>350,000.00</i> | <i>425,000.00</i> | <i>600,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | 8,460.98 | 910.00 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>8,460.98</i> | <i>910.00</i> |
| Refunds | 604.25 | 1,189.92 | 2,579.46 | 966.49 |
| Agency, trust, and investment | 84,944.25 | 63,610.69 | 72,933.75 | 67,316.38 |
| <i>Taxes and licenses for State</i> | <i>41,762.34</i> | <i>34,436.00</i> | <i>34,534.24</i> | <i>30,200.00</i> |
| <i>Taxes for county</i> | <i>38,533.25</i> | <i>20,321.55</i> | <i>27,961.00</i> | <i>24,032.49</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>4,648.66</i> | <i>8,853.14</i> | <i>10,438.51</i> | <i>13,083.89</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$1,084,200.30 | \$912,926.31 | \$682,413.99 | \$622,418.06 |
| Permanent debt (except from sinking funds) | 151,000.00 | 59,000.00 | 76,750.00 | 168,106.10 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 211,243.58 | 230,478.98 | 168,085.78 | 143,955.03 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 848,000.00 | 350,000.00 | 425,000.00 | 600,000.00 |
| Transfers (except to sinking funds) and refunds | 604.25 | 1,189.92 | 11,040.44 | 1,876.49 |
| Agency, trust, and investment | 84,944.25 | 63,610.69 | 72,933.75 | 67,316.38 |
| Total payments | \$2,379,992.38 | \$1,617,205.90 | \$1,436,223.96 | \$1,603,672.06 |
| <i>Balance on hand, including funds</i> | <i>117,521.73</i> | <i>216,710.01</i> | <i>120,902.93</i> | <i>82,790.44</i> |
| GRAND TOTAL | \$2,497,514.11 | \$1,833,915.91 | \$1,557,126.89 | \$1,686,462.50 |

¹ Includes gas, amount not specified.

TABLE I. — Summary of Financial Transactions. *Cities*

| | RECEIPTS. | Marlborough POPULATION 16,236 | Newburyport POPULATION 15,656 |
|--|-----------------|-------------------------------------|-------------------------------------|
| | REVENUE. | \$662,309.16 | \$626,769.35 |
| General | | 536,371.65 | 486,918.26 |
| <i>Taxes</i> | | <i>529,097.98</i> | <i>481,828.79</i> |
| Property, poll, and income | | 501,909.66 | 449,244.18 |
| Corporation, bank, etc. | | 27,188.32 | 32,584.61 |
| <i>Licenses and permits</i> | | <i>908.60</i> | <i>1,588.00</i> |
| <i>Fines and forfeits</i> | | <i>1,098.00</i> | <i>1,995.96</i> |
| <i>Grants and gifts</i> | | <i>5,267.17</i> | <i>1,505.51</i> |
| For expenses | | 5,267.17 | 1,505.51 |
| For outlays | | — | — |
| <i>All other</i> | | <i>—</i> | <i>—</i> |
| Commercial | | 125,937.51 | 139,851.09 |
| <i>Special assessments</i> | | <i>6,555.42</i> | <i>6,924.34</i> |
| To meet expenses | | 6,535.42 | 5,924.34 |
| To meet outlays | | — | — |
| <i>Privileges</i> | | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | | <i>37,367.01</i> | <i>39,507.25</i> |
| General government | | 516.89 | 2,216.27 |
| Protection of persons and property | | 2,342.30 | 4,089.83 |
| Health and sanitation | | 13,525.01 | 2,738.63 |
| Highways | | 812.95 | 1,603.08 |
| Charities | | 4,546.10 | 10,058.13 |
| Soldiers' benefits | | 3,547.03 | 4,957.00 |
| Schools | | 4,012.92 | 5,402.20 |
| Libraries | | — | 641.69 |
| Recreation | | — | 65.00 |
| Unclassified | | 8,063.81 | 7,735.42 |
| <i>Public service enterprises</i> | | <i>60,028.53</i> | <i>71,818.95</i> |
| Electric light | | — | — |
| Water | | 60,028.53 | 71,818.95 |
| All other | | — | — |
| <i>Cemeteries</i> | | <i>1,350.61</i> | <i>83.50</i> |
| <i>Interest</i> | | <i>20,655.94</i> | <i>22,517.05</i> |
| On sinking funds | | 6,309.96 | 4,173.37 |
| On trust and investment funds | | 1,460.58 | 11,155.60 |
| All other | | 12,885.40 | 7,188.08 |
| | NON-REVENUE. | \$929,393.32 | \$502,275.02 |
| Offsets to outlays | | 12,169.93 | 15,712.87 |
| <i>Departmental</i> | | <i>6,687.65</i> | <i>16,058.74</i> |
| <i>Public service enterprises</i> | | <i>5,482.38</i> | <i>654.13</i> |
| <i>Cemeteries</i> | | <i>—</i> | <i>—</i> |
| Municipal indebtedness | | 724,579.10 | 300,885.00 |
| <i>Loans, general purposes</i> | | <i>302,500.00</i> | <i>50,000.00</i> |
| <i>Loans, public service enterprises</i> | | <i>20,000.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | | <i>400,000.00</i> | <i>250,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | | <i>2,079.10</i> | <i>885.00</i> |
| Transfers | | 70,000.00 | 75,712.79 |
| <i>From sinking funds</i> | | <i>70,000.00</i> | <i>62,000.00</i> |
| <i>All other</i> | | <i>—</i> | <i>13,712.79</i> |
| Refunds | | 1,719.00 | 559.81 |
| Agency, trust, and investment | | 120,925.29 | 109,404.55 |
| <i>Taxes and licenses for State</i> | | <i>25,100.00</i> | <i>23,900.00</i> |
| <i>Taxes for county</i> | | <i>19,974.02</i> | <i>22,138.09</i> |
| <i>Reimbursements for grade crossings</i> | | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | | <i>75,851.27</i> | <i>63,366.46</i> |
| <i>All other</i> | | <i>—</i> | <i>—</i> |
| | RECAPITULATION. | | |
| Revenue and offsets to outlays | | \$674,479.09 | \$642,482.22 |
| Premiums | | 2,079.10 | 885.00 |
| Municipal indebtedness | | 722,500.00 | 300,000.00 |
| Transfers and refunds | | 71,719.00 | 76,272.60 |
| Agency, trust, and investment | | 120,925.29 | 109,404.55 |
| Total receipts | | \$1,591,702.48 | \$1,129,044.37 |
| <i>Balance on hand, including funds</i> | | <i>148,125.02</i> | <i>148,082.65</i> |
| GRAND TOTAL | | \$1,739,827.50 | \$1,277,127.02 |

Graded According to Population of 1925 — Continued.

| | PAYMENTS. | Marlborough POPULATION 16,236 | Newburyport POPULATION 15,656 |
|--|-----------|-------------------------------------|-------------------------------------|
| Maintenance | | \$469,960.92 | \$453,558.44 |
| <i>Departmental</i> | | <i>448,069.82</i> | <i>401,186.48</i> |
| General government | | 38,573.94 | 26,685.83 |
| Protection of persons and property | | 88,201.69 | 81,751.73 |
| Health and sanitation | | 26,557.62 | 29,282.32 |
| Highways | | 79,226.84 | 55,604.38 |
| Charities | | 24,008.51 | 38,234.78 |
| Soldiers' benefits | | 6,785.07 | 10,154.39 |
| Schools | | 157,587.10 | 137,705.01 |
| Libraries | | 8,831.31 | 10,973.53 |
| Recreation | | 1,137.77 | 5,571.98 |
| Pensions | | 1,571.40 | 650.00 |
| Unclassified | | 10,578.57 | 4,571.53 |
| <i>Public service enterprises</i> | | <i>24,794.74</i> | <i>61,576.80</i> |
| Electric light | | — | — |
| Water | | 24,794.74 | 51,575.80 |
| All other | | — | — |
| <i>Cemeteries</i> | | <i>2,106.36</i> | <i>797.16</i> |
| <i>Administration of trust funds</i> | | <i>—</i> | <i>—</i> |
| Interest | | 39,115.02 | 41,737.15 |
| <i>Loans, general purposes</i> | | <i>32,444.60</i> | <i>34,849.65</i> |
| <i>Loans, public service enterprises</i> | | <i>6,670.42</i> | <i>6,887.50</i> |
| <i>Loans, cemeteries</i> | | <i>—</i> | <i>—</i> |
| Outlays | | 170,204.36 | 151,177.35 |
| <i>Departmental</i> | | <i>140,876.76</i> | <i>142,728.28</i> |
| General government | | — | 1,793.41 |
| Protection of persons and property | | 11,059.27 | 510.00 |
| Health and sanitation | | 20,830.74 | 1,333.94 |
| Highways | | 63,085.09 | 84,964.79 |
| Charities | | — | — |
| Schools | | 11,653.23 | 52,511.39 |
| Libraries | | — | — |
| Recreation | | 31,583.68 | 1,614.75 |
| Unclassified | | 2,663.75 | — |
| <i>Public service enterprises</i> | | <i>29,328.60</i> | <i>8,449.07</i> |
| Electric light | | — | — |
| Water | | 29,328.60 | 8,449.07 |
| All other | | — | — |
| <i>Cemeteries</i> | | <i>—</i> | <i>—</i> |
| Municipal indebtedness | | 523,000.00 | 431,000.00 |
| <i>From sinking funds</i> | | <i>70,000.00</i> | <i>62,000.00</i> |
| <i>From revenue and other sources</i> | | <i>103,000.00</i> | <i>119,000.00</i> |
| <i>Bonds refunded, current year</i> | | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | | <i>350,000.00</i> | <i>250,000.00</i> |
| <i>Warrants or orders, previous years</i> | | <i>—</i> | <i>—</i> |
| Transfers | | 70,000.00 | 75,712.79 |
| <i>To sinking funds from revenue</i> | | <i>—</i> | <i>—</i> |
| <i>All other</i> | | <i>70,000.00</i> | <i>75,712.79</i> |
| Refunds | | 1,719.00 | 559.81 |
| Agency, trust, and investment | | 54,931.88 | 51,587.71 |
| <i>Taxes and licenses for State</i> | | <i>25,100.00</i> | <i>23,900.00</i> |
| <i>Taxes for county</i> | | <i>19,974.02</i> | <i>22,138.09</i> |
| <i>Expenditures for grade crossings</i> | | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | | <i>9,857.86</i> | <i>5,549.62</i> |
| <i>All other</i> | | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | |
| Maintenance and interest | | \$509,075.94 | \$495,295.59 |
| Permanent debt (except from sinking funds) | | 103,000.00 | 119,000.00 |
| Sinking fund requirements from revenue | | — | — |
| Outlays | | 170,204.36 | 151,177.35 |
| Permanent debt from sinking funds | | 70,000.00 | 62,000.00 |
| Bonds refunded, current year | | — | — |
| Temporary loans | | 350,000.00 | 250,000.00 |
| Transfers (except to sinking funds) and refunds | | 71,719.00 | 76,272.60 |
| Agency, trust, and investment | | 54,931.88 | 51,587.71 |
| Total payments | | \$1,328,931.18 | \$1,205,333.25 |
| Balance on hand, including funds | | 410,896.32 | 71,793.77 |
| GRAND TOTAL | | \$1,739,827.50 | \$1,277,127.02 |

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).

POPULATION
2,909,767

| REVENUE. | | \$171,531,690.55 |
|------------------------------------|--|---------------------------|
| General | | 139,655,704.35 |
| <i>Taxes</i> | | <i>136,600,963.71</i> |
| Property, poll, and income | | 125,087,145.84 |
| Corporation, bank, etc. | | 11,513,817.87 |
| <i>Licenses and permits</i> | | <i>703,638.08</i> |
| <i>Fines and forfeits</i> | | <i>676,767.17</i> |
| <i>Grants and gifts</i> | | <i>1,651,218.23</i> |
| For expenses | | 1,475,745.24 |
| For outlays | | 175,472.99 |
| <i>All other</i> | | <i>24,117.21</i> |
| Commercial | | 31,875,986.20 |
| <i>Special assessments</i> | | <i>1,886,072.04</i> |
| To meet expenses | | 1,249,185.48 |
| To meet outlays | | 636,886.56 |
| <i>Privileges</i> | | <i>51,231.75</i> |
| <i>Departmental</i> | | <i>17,060,866.91</i> |
| General government | | 285,010.87 |
| Protection of persons and property | | 235,670.63 |
| Health and sanitation | | 1,073,582.37 |
| Highways | | 325,333.16 |
| Charities | | 2,243,625.46 |
| Soldiers' benefits | | 234,708.14 |
| Schools | | 898,626.37 |
| Libraries | | 55,525.37 |
| Recreation | | 157,752.54 |
| Unclassified | | ¹ 1,550,532.00 |
| <i>Public service enterprises</i> | | <i>17,108,001.98</i> |
| Electric light | | ² 7,737,055.73 |
| Water | | 11,832,985.36 |
| All other | | 2,537,960.89 |
| <i>Cemeteries</i> | | <i>666,298.60</i> |
| <i>Interest</i> | | <i>5,205,014.92</i> |
| On sinking funds | | ³ 2,436,682.18 |
| On trust and investment funds | | 1,170,753.38 |
| All other | | 1,597,579.36 |

NON-REVENUE.

\$158,596,495.02

| | | |
|--|--|-----------------------|
| Offsets to outlays | | 1,571,164.97 |
| <i>Departmental</i> | | <i>1,267,339.33</i> |
| <i>Public service enterprises</i> | | <i>303,825.64</i> |
| <i>Cemeteries</i> | | <i>-</i> |
| Municipal indebtedness | | 118,617,312.30 |
| <i>Loans, general purposes</i> | | <i>24,098,868.40</i> |
| <i>Loans, public service enterprises</i> | | <i>3,923,300.00</i> |
| <i>Loans, cemeteries</i> | | <i>-</i> |
| <i>Bonds refunded, current year</i> | | <i>-</i> |
| <i>Temporary loans (including revenue loans)</i> | | <i>89,160,751.00</i> |
| <i>Unpaid warrants or orders, current year</i> | | <i>1,323,540.48</i> |
| <i>Premiums</i> | | <i>110,852.42</i> |
| Transfers | | 11,677,895.29 |
| <i>From sinking funds</i> | | <i>5,896,600.57</i> |
| <i>All other</i> | | <i>5,781,394.72</i> |
| Refunds | | 666,779.73 |
| Agency, trust, and investment | | 26,063,342.73 |
| <i>Taxes and licenses for State</i> | | <i>7,492,463.57</i> |
| <i>Taxes for county</i> | | <i>6,325,792.01</i> |
| <i>Reimbursements for grade crossings</i> | | <i>-</i> |
| <i>Sinking and other permanent funds</i> | | <i>12,245,087.55</i> |
| <i>All other</i> | | <i>-</i> |

RECAPITULATION.

| | |
|----------------------------------|-------------------------|
| Revenue and offsets to outlays | \$173,102,855.52 |
| Premiums | 110,852.42 |
| Municipal indebtedness | 118,506,459.88 |
| Transfers and refunds | 12,344,675.02 |
| Agency, trust, and investment | 26,063,342.73 |
| Total receipts | \$330,128,185.57 |
| Balance on hand, including funds | 26,955,072.47 |
| GRAND TOTAL | \$357,083,258.04 |

¹ Includes \$946.22 from city of Cambridge on account of pensions and \$30 from administration of trust funds.² Includes gas. See foot-notes on pp. 10 and 22.³ Includes \$1,400.78 applied to payment of interest on water loans.⁴ Includes \$7,500 from investment fund.

Graded According to Population of 1925 — Concluded.

| AGGREGATE PAYMENTS (39 CITIES). | | POPULATION 2,909,767 |
|--|--|-------------------------|
| Maintenance | | \$128,583,742.08 |
| <i>Departmental</i> | | <i>118,757,528.81</i> |
| General government | | 6,276,221.76 |
| Protection of persons and property | | 23,845,215.74 |
| Health and sanitation | | 12,679,712.36 |
| Highways | | 12,843,198.34 |
| Charities | | 9,978,390.70 |
| Soldiers' benefits | | 1,291,664.64 |
| Schools | | 42,197,456.59 |
| Libraries | | 2,278,607.78 |
| Recreation | | 4,279,702.94 |
| Pensions | | 1,846,160.35 |
| Unclassified | | 1,241,197.61 |
| <i>Public service enterprises</i> | | <i>8,818,708.80</i> |
| Electric light | | 11,837,715.98 |
| Water | | 5,902,240.01 |
| All other | | 1,078,752.81 |
| <i>Cemeteries</i> | | <i>820,487.33</i> |
| <i>Administration of trust funds</i> | | <i>187,017.14</i> |
| Interest | | 14,534,667.53 |
| <i>Loans, general purposes</i> | | <i>10,485,128.14</i> |
| <i>Loans, public service enterprises</i> | | <i>4,043,374.64</i> |
| <i>Loans, cemeteries</i> | | <i>6,164.75</i> |
| Outlays | | 44,081,591.82 |
| <i>Departmental</i> | | <i>37,839,385.16</i> |
| General government | | 499,530.09 |
| Protection of persons and property | | 2,020,946.15 |
| Health and sanitation | | 6,205,704.64 |
| Highways | | 16,168,120.98 |
| Charities | | 417,563.13 |
| Schools | | 10,505,847.60 |
| Libraries | | 32,877.66 |
| Recreation | | 1,460,552.54 |
| Unclassified | | 528,242.37 |
| <i>Public service enterprises</i> | | <i>6,196,955.40</i> |
| Electric light | | 11,043,629.94 |
| Water | | 3,948,258.84 |
| All other | | 1,205,066.62 |
| <i>Cemeteries</i> | | <i>45,251.26</i> |
| Municipal indebtedness | | 107,166,101.49 |
| <i>From sinking funds</i> | | <i>25,966,500.57</i> |
| <i>From revenue and other sources</i> | | <i>14,811,455.48</i> |
| <i>Bonds refunded, current year</i> | | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | | <i>84,568,292.11</i> |
| <i>Warrants or orders, previous years</i> | | <i>1,819,853.33</i> |
| Transfers | | 11,677,895.29 |
| <i>To sinking funds from revenue</i> | | <i>1,816,323.13</i> |
| <i>All other</i> | | <i>9,861,572.16</i> |
| Refunds | | 666,779.73 |
| Agency, trust, and investment | | 25,561,418.66 |
| <i>Taxes and licenses for State</i> | | <i>7,492,462.32</i> |
| <i>Taxes for county</i> | | <i>6,325,792.61</i> |
| <i>Expenditures for grade crossings</i> | | <i>50.00</i> |
| <i>Sinking and other permanent funds</i> | | <i>11,743,113.73</i> |
| <i>All other</i> | | <i>—</i> |
| RECAPITULATION. | | |
| Maintenance and interest | | \$143,118,409.61 |
| Permanent debt (except from sinking funds) | | 14,811,455.48 |
| Sinking fund requirements from revenue | | 1,816,323.13 |
| Outlays | | 44,081,591.82 |
| Permanent debt from sinking funds | | 25,966,500.57 |
| Bonds refunded, current year | | — |
| Temporary loans | | 86,388,145.44 |
| Transfers (except to sinking funds) and refunds | | 10,528,351.89 |
| Agency, trust, and investment | | 25,561,418.66 |
| Total payments | | \$332,272,196.60 |
| Balance on hand, including funds | | 24,811,061.44 |
| GRAND TOTAL | | \$357,083,258.04 |

¹ Includes gas. See foot-notes on pp. 11 and 23.² Includes serial payments amounting to \$62,900.57, and \$7,500 paid from investment fund.³ Includes \$425 paid from offsets to outlays, and \$1,680 paid to the county for debt incurred for bridge purposes.⁴ Includes \$2,299.65 from sale of real estate and offsets to outlays.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

| CITIES. | Population of 1925 | A TOTAL RECEIPTS | B. TAXES | | | C. LICENSES AND PERMITS | | | | | |
|-------------|--------------------|---------------------|----------------------------|-----------------|----------------|-------------------------|------------|------------|--------------|-------------|--------------|
| | | | Property, Poll, and Income | FROM STATE | | SOLDIERS' EXEMPTION | LICENSES | | PERMITS | | |
| | | | | Corporation | Street Railway | | Bank | Liquor | | All Other | Marriage |
| BOSTON | 779,620 | \$46,796,550.19 | \$42,552,133.28 | \$2,965,245.74 | \$143,241.38 | \$63,272.09 | — | \$2,178.00 | \$176,538.85 | \$8,699.00 | \$156,439.83 |
| WORCESTER | 190,757 | 8,748,593.84 | 7,806,997.20 | 712,296.42 | 302.91 | 12,492.91 | — | 478.50 | 32,010.00 | 1,666.00 | 3,453.71 |
| SPRINGFIELD | 142,065 | 8,704,045.56 | 7,998,145.26 | 509,720.02 | — | 7,985.01 | — | 500.00 | 24,599.15 | 1,337.00 | 9,285.36 |
| FALL RIVER | 128,993 | 5,907,808.07 | 4,839,683.23 | 914,755.13 | 3,251.81 | 12,519.07 | — | 24.00 | 10,893.88 | 1,254.00 | 1,451.84 |
| CAMBRIDGE | 119,669 | 6,675,868.32 | 5,156,927.88 | 400,080.58 | 26,513.65 | 6,137.94 | — | — | 12,875.62 | 1,685.00 | 17,943.38 |
| NEW BEDFORD | 119,539 | 6,619,721.52 | 5,484,942.21 | 921,694.87 | 18,071.93 | 20,794.71 | — | 30.00 | 17,819.62 | 1,072.00 | 2,974.61 |
| LOWELL | 110,296 | 4,519,634.78 | 3,762,873.72 | 531,991.15 | 3,845.69 | 7,974.65 | — | 19.50 | 13,605.25 | 984.00 | 1,349.17 |
| LYNN | 109,081 | 3,938,770.43 | 3,621,550.73 | 243,946.45 | 3,789.26 | 1,389.28 | — | — | 14,044.00 | 1,168.00 | 3,865.71 |
| SOMERVILLE | 99,032 | 3,160,376.48 | 2,965,738.28 | 113,497.01 | 16,202.84 | 2,850.56 | — | 24.00 | 7,393.50 | 1,284.00 | 8,712.78 |
| LAWRENCE | 93,527 | 4,232,572.63 | 3,361,598.62 | 778,138.54 | 1,821.30 | 9,672.32 | — | 20.25 | 9,646.75 | 936.00 | 1,805.35 |
| BROCKTON | 65,343 | 2,824,347.83 | 2,574,833.56 | 192,575.39 | 2,970.94 | 2,970.94 | — | 16.00 | 4,685.00 | 578.00 | 1,076.14 |
| HOLYOKE | 60,335 | 2,931,156.23 | 2,217,437.01 | 425,424.26 | — | 6,786.09 | — | — | 7,536.75 | 570.00 | 9,255.39 |
| QUINCY | 60,055 | 2,377,342.55 | 2,213,430.11 | 93,492.96 | — | 802.64 | — | — | 1,707.00 | 679.00 | 1,583.75 |
| NEWTON | 53,003 | 3,175,275.86 | 3,001,515.55 | 85,711.18 | 1,117.36 | 25,492.83 | — | — | 8,959.00 | 397.00 | 22.38 |
| MALDEN | 51,789 | 2,002,741.71 | 1,895,519.30 | 68,285.02 | 8,112.43 | 1,367.09 | 92.93 | — | 7,000 | 4,544.50 | 5.70 |
| HAYVERHILL | 49,232 | 1,964,739.04 | 1,830,556.48 | 100,815.23 | 2,349.16 | 3,115.47 | 308.96 | 17.00 | 6,032.50 | 622.00 | 2,984.66 |
| MEDFORD | 47,627 | 1,850,341.18 | 1,780,074.03 | 39,262.11 | 7,196.93 | 877.13 | — | 9.00 | 6,032.50 | 447.00 | 1,272.64 |
| CHELSEA | 47,247 | 1,817,139.36 | 1,682,861.69 | 166,289.60 | 36.61 | 1,970.62 | — | — | 4,293.50 | 405.00 | 1,465.45 |
| PITTSFIELD | 46,877 | 1,715,504.06 | 1,523,948.88 | 166,289.60 | 36.61 | 1,970.62 | — | — | 4,293.50 | 405.00 | 1,465.45 |
| FITCHBURG | 43,609 | 1,665,759.98 | 1,480,738.57 | 152,572.94 | 26.74 | 7,743.51 | — | 12.75 | 2,388.00 | 550.00 | 2,003.75 |
| SALEM | 42,821 | 1,815,764.18 | 1,681,839.71 | 108,168.30 | 2,030.35 | 2,927.48 | 220.94 | — | — | — | — |
| EVERETT | 42,072 | 1,652,648.03 | 1,524,424.71 | 95,432.82 | 7,160.41 | 1,258.26 | 22.21 | — | — | — | — |
| CHICOPEE | 41,882 | 1,602,648.88 | 1,330,886.91 | 235,947.97 | — | 1,086.03 | — | 3.00 | 4,124.00 | — | — |
| TAUNTON | 38,255 | 1,263,439.07 | 1,103,689.45 | 133,038.12 | 2,021.08 | 3,805.60 | 84.14 | 13.00 | 3,203.40 | 378.00 | — |
| WALHAM | 34,746 | 1,367,297.33 | 1,229,947.74 | 113,750.25 | 72.57 | 2,798.87 | — | 9.00 | 3,496.50 | 349.00 | 957.91 |
| REVERE | 33,261 | 1,403,938.52 | 1,362,195.88 | 16,105.41 | 1,295.52 | 39.55 | 271.12 | — | 2,743.45 | 247.00 | — |
| NORTHAMPTON | 23,475 | 816,485.06 | 690,034.95 | 74,105.50 | — | 3,882.33 | 25.38 | — | 4,424.00 | 232.00 | — |
| GLOUCESTER | 23,375 | 1,059,460.26 | 984,512.79 | 57,161.46 | 15.25 | 1,730.89 | 193.94 | 4.00 | 1,705.00 | 218.00 | — |
| NORTH ADAMS | 22,717 | 798,194.07 | 676,870.70 | 105,359.99 | 15.25 | 1,031.99 | 158.87 | 6.00 | 1,731.33 | 224.00 | — |
| BEVERLY | 22,685 | 1,233,463.99 | 1,114,762.53 | 100,552.78 | 1,005.83 | 4,002.77 | 44.92 | 7.00 | 926.00 | 195.00 | — |
| LEMINSTER | 22,120 | 590,684.32 | 530,152.86 | 39,431.33 | 51.71 | 5,490.17 | 212.77 | — | 926.00 | 195.00 | — |
| ATTLEBORO | 20,623 | 781,145.91 | 685,461.47 | 81,315.69 | — | 1,761.27 | — | — | 1,710.10 | 223.00 | 506.17 |
| MELROSE | 20,165 | 881,919.06 | 856,649.87 | 132,927.47 | 838.06 | 856.48 | 399.39 | — | 1,370.50 | 222.00 | 1,294.50 |
| PEABODY | 19,870 | 636,652.12 | 636,652.12 | 121,195.99 | 853.26 | 4,019.45 | 195.76 | 7.00 | 1,425.50 | 221.00 | 377.00 |
| WESTFIELD | 19,342 | 596,510.05 | 516,894.18 | 63,550.21 | — | 2,218.73 | — | 7.00 | 3,345.75 | 138.00 | 911.60 |
| GARDNER | 18,730 | 771,906.34 | 693,215.52 | 43,580.21 | 593.00 | 255.62 | 36.01 | — | 2,930.00 | 205.00 | 546.00 |
| WOBURN | 18,370 | 597,914.49 | 546,515.59 | 44,084.65 | 13.98 | 888.50 | 375.07 | 5.00 | 1,404.25 | 178.00 | 611.27 |
| MARLBOROUGH | 16,236 | 536,371.65 | 501,909.66 | 23,910.77 | 213.43 | 3,297.91 | 433.53 | 4.00 | 733.50 | 171.00 | — |
| NEWBURYPORT | 15,656 | 486,918.26 | 449,244.18 | 28,639.74 | — | — | — | — | 1,427.00 | 161.00 | — |
| 39 Cities | 2,909,767 | \$139,655,704.35 | \$125,087,145.84 | \$11,012,166.09 | \$259,779.60 | \$238,252.89 | \$3,619.29 | \$3,401.00 | \$426,253.96 | \$30,248.00 | \$243,735.07 |

TABLE II. — *General Revenue* — Concluded.

| CITIES. | Population of 1925 | D. FINES AND FORFEITS | | | E. GRANTS AND GIFTS | | | F Other General Revenue | | |
|-------------|--------------------|-----------------------|----------------------|---------------------|-----------------------------------|-------------|--------------|----------------------------------|---------------------------|--------------|
| | | Court Fines | Department Penalties | Contract Violations | GRANTS FROM OTHER CIVIL DIVISIONS | | GIFTS | | | |
| | | | | | FROM STATE | | | | From County, Dog Licenses | |
| | | | | | Education | All Other | | | | For Expenses |
| Boston | 779,620 | \$234,493.17 | — | \$9,343.47 | \$398,467.78 | \$4,900.00 | \$23,978.00 | \$38,510.31 | — | \$19,109.29 |
| Worcester | 190,757 | 23,386.91 | \$10.36 | 1,682.00 | 112,850.72 | 833.33 | 9,931.80 | 17,308.46 | \$12,831.22 | 61.39 |
| Springfield | 142,065 | 37,743.52 | — | — | 42,033.51 | — | 6,108.10 | 5,878.04 | 59,486.77 | — |
| Fall River | 128,993 | 22,875.99 | — | 440.00 | 66,997.43 | — | 7,384.13 | 7,642.12 | — | — |
| Cambridge | 119,669 | 15,805.42 | — | 112.00 | 27,492.75 | — | 3,275.75 | 3,068.35 | — | 4,000.00 |
| New Bedford | 119,539 | 38,704.90 | — | — | 93,963.06 | — | 7,997.43 | 11,352.94 | — | 303.21 |
| Lowell | 110,296 | 28,255.40 | — | — | 54,331.63 | 1,000.00 | 4,611.83 | 8,192.79 | — | — |
| LYNN | 103,081 | 26,986.62 | — | — | 16,318.26 | — | 2,193.33 | 2,975.35 | — | — |
| SOMERVILLE | 99,032 | 14,400.74 | 1,010.49 | — | 23,772.50 | — | 2,145.27 | 3,302.51 | — | 40.00 |
| LAWRENCE | 93,527 | 28,116.50 | — | — | 40,190.56 | 1,000.00 | 1,172.34 | 5,254.10 | — | — |
| BROCKTON | 65,343 | 14,610.35 | — | 850.96 | 10,314.57 | — | 4,850.12 | 2,722.98 | — | — |
| HOLYOKE | 60,335 | 31,755.45 | — | — | 36,887.77 | — | 1,645.41 | 4,717.07 | — | 368.00 |
| QUINCY | 60,055 | 8,232.27 | — | — | 28,510.99 | 900.00 | 3,001.20 | 8,254.11 | — | — |
| NEWTON | 53,003 | 5,539.98 | — | — | 37,430.09 | — | 4,130.95 | 7,541.17 | — | — |
| HAVERHILL | 51,789 | 8,705.93 | — | — | 8,116.27 | — | 2,474.27 | 580.22 | — | — |
| MEDFORD | 49,232 | 4,630.92 | — | 54.00 | 8,859.45 | 1,000.00 | 2,859.62 | 614.37 | — | — |
| CHelsea | 47,627 | 5,828.89 | — | 47.75 | 7,221.33 | 900.00 | 2,927.35 | 32.16 | — | — |
| PITTSFIELD | 47,247 | 12,135.04 | — | 897.00 | 8,650.76 | — | 2,705.65 | 329.94 | — | 1.36 |
| FITCHBURG | 46,877 | 6,939.71 | — | — | 8,011.98 | — | 2,475.43 | 702.82 | — | 7.00 |
| SALEM | 43,609 | 5,328.48 | — | 205.00 | 9,532.37 | — | 1,862.89 | 1,111.03 | — | — |
| EVERETT | 42,821 | 6,311.89 | 296.00 | 36.00 | 8,216.98 | — | 893.34 | 2,275.83 | — | 146.00 |
| CHICOFEE | 42,072 | 3,982.30 | — | — | 13,341.60 | — | 1,862.89 | 923.08 | — | — |
| TAUNTON | 41,882 | 9,992.50 | — | — | 17,070.27 | — | 2,095.22 | 1,443.98 | — | — |
| WALTHAM | 39,255 | 4,652.16 | — | — | 9,019.20 | — | 2,703.27 | 831.65 | — | — |
| REVERE | 38,261 | 4,879.56 | — | 120.00 | 5,210.80 | — | 2,066.87 | 391.66 | — | — |
| NORTHAMPTON | 34,746 | 9,052.07 | — | — | 5,520.45 | — | 1,075.00 | — | — | — |
| GLoucester | 33,261 | 8,386.92 | — | — | 20,562.19 | — | 1,129.10 | 15,346.39 | — | 51.32 |
| GLoucester | 23,375 | 3,494.00 | — | 601.00 | 4,057.13 | 916.67 | 1,263.69 | 860.90 | — | 21.85 |
| BEVERLY | 22,717 | 6,314.50 | — | — | 4,760.84 | — | 1,305.73 | 447.20 | — | 7.79 |
| LEMINSTER | 22,685 | 1,237.47 | — | — | 7,706.39 | — | 1,164.80 | 1,031.17 | — | — |
| ATTLEBORO | 22,120 | 2,273.71 | 314.66 | — | 6,956.47 | — | 1,953.10 | 3,034.20 | — | — |
| MELROSE | 20,623 | 1,699.00 | — | — | 4,412.70 | — | 2,618.16 | 1,123.69 | — | — |
| PEABODY | 20,165 | 1,223.59 | — | — | 2,309.16 | — | 1,506.63 | 1,312.41 | — | — |
| WESTFIELD | 19,870 | 5,559.55 | — | — | 1,167.79 | 525.00 | 1,403.65 | 9,895.39 | — | — |
| GARDNER | 19,342 | 6,304.69 | — | — | 11,995.11 | — | 1,285.61 | 1,285.61 | — | — |
| WOBURN | 18,730 | 2,454.42 | — | — | 4,533.51 | — | 2,084.72 | 168.23 | — | — |
| MARLBOROUGH | 18,370 | 2,142.00 | — | 108.00 | 937.13 | — | 1,151.88 | — | — | — |
| NEWBURYPORT | 16,236 | 990.00 | — | — | 3,636.72 | — | 1,396.84 | 233.61 | — | — |
| NEWBURYPORT | 15,656 | 1,995.96 | — | — | — | — | 703.11 | 802.40 | — | — |
| 39 Cities | 2,909,767 | \$657,422.48 | \$1,631.51 | \$16,713.18 | \$1,167,068.22 | \$11,975.00 | \$127,271.41 | \$169,430.61 | \$175,472.99 | \$24,117.21 |

¹ Includes \$77,556.46 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

| CITIES. | Popu- lation of 1925 | A | | B. SPECIAL ASSESSMENTS | | | | C | | D | | |
|-------------|----------------------------|-------------------|----------------------|----------------------------|--------------|-----------------------------|--------------|--------------|-----------------------------|--------------|-------------|---------------------|
| | | TOTAL RECEIPTS | FOR EXPENSES | | | FOR OUTLAYS | | | | | | |
| | | | Street Sprinkling | Moth Extermi- nation | Sewers | Sidewalks and Curbing | All Other | Sewers | Sidewalks and Curbing | | All Other | Minor Privileges |
| BOSTON | 779,620 | \$11,930,663.68 | — | \$5,944.53 | \$67,417.32 | \$38,518.78 | \$400,121.19 | — | — | — | \$45,715.00 | \$2,010,409.48 |
| WORCESTER | 190,757 | 1,882,691.51 | \$100,933.24 | 1,613.09 | — | — | — | \$24,835.52 | \$12,461.54 | \$17,595.43 | 400.00 | 702,930.55 |
| SPRINGFIELD | 142,065 | 1,462,913.71 | 41,609.52 | — | — | — | — | 44,486.50 | 47,790.94 | 89,608.72 | 25.00 | 465,951.17 |
| FALL RIVER | 128,993 | 833,401.26 | 29.84 | 113.76 | — | — | — | 36,527.59 | 36,527.59 | — | 300.00 | 228,077.96 |
| CAMBRIDGE | 119,669 | 1,059,376.94 | — | — | — | — | — | 2,347.90 | 9,705.31 | — | 1,313.00 | 300,775.99 |
| NEW BEDFORD | 119,539 | 936,595.03 | 25,387.46 | 3,656.45 | 270.00 | 8,119.24 | — | 50,332.46 | 15,145.02 | 20,787.39 | — | 280,045.05 |
| LOWELL | 110,296 | 718,965.64 | — | — | 8,126.17 | 27,870.85 | — | — | — | — | 100.00 | 206,780.32 |
| LYNN | 103,081 | 790,448.90 | 46,372.98 | — | 7,381.42 | — | — | — | — | — | — | 214,231.61 |
| SOMERVILLE | 93,032 | 577,262.89 | 4,780.78 | 258.46 | 13,201.62 | 18,115.63 | — | 3,266.05 | 4,583.35 | 20,133.16 | — | 108,938.18 |
| LAWRENCE | 92,527 | 509,157.89 | — | 1,983.49 | — | — | 19,439.56 | 10,499.35 | 12,156.16 | — | — | 111,695.27 |
| BROCKTON | 65,343 | 661,807.24 | — | — | 3,801.44 | 7,467.61 | — | — | — | — | 13.25 | 275,269.45 |
| HOLYOKE | 60,335 | 1,714,878.65 | 16,495.19 | 1,612.61 | 16,475.50 | 3,549.10 | 15,539.40 | — | 20,510.50 | — | — | 101,593.98 |
| QUINCY | 53,003 | 573,427.54 | 9,183.18 | 6,612.52 | — | — | 31,039.46 | 52,522.31 | — | — | — | 216,371.07 |
| NEWTON | 51,789 | 423,122.90 | 31,686.50 | — | 9,386.13 | 1,704.20 | — | — | 20,510.50 | — | — | 108,380.44 |
| MALDEN | 49,232 | 422,226.57 | 12,624.95 | 564.01 | 3,889.18 | 6,539.82 | — | — | 15,056.51 | 8,428.89 | — | 113,654.12 |
| HAVERHILL | 47,627 | 286,551.39 | 16,108.53 | — | 5,506.97 | 5,828.86 | — | 5,466.12 | 1,796.40 | — | 200.00 | 167,548.22 |
| CHELSEA | 47,247 | 327,986.11 | 20,746.51 | — | 3,760.60 | — | 10,378.47 | 293.08 | — | — | 505.00 | 88,188.48 |
| FITCHBURG | 46,577 | 406,872.69 | — | 577.00 | — | — | 43,616.47 | 8,826.46 | 5,123.72 | 3,344.12 | 10.00 | 179,986.71 |
| SALEM | 42,821 | 375,197.69 | 9,620.24 | 32.64 | — | — | — | 2,131.61 | 948.15 | — | 2,050.50 | 125,980.02 |
| EVERETT | 42,072 | 308,260.17 | — | — | 2,087.31 | 19,758.30 | — | 26,008.20 | 14,447.95 | — | — | 69,874.41 |
| CHICOPPEE | 41,882 | 624,167.48 | 2,901.64 | 1,780.90 | 6,684.15 | 669.14 | 1,443.43 | — | 1,031.52 | — | 300.00 | 90,991.69 |
| TAUNTON | 39,255 | 795,258.13 | — | 764.34 | 1,601.73 | — | — | — | — | — | 250.00 | 58,417.73 |
| WALZHAM | 34,746 | 216,485.14 | — | — | 13,056.46 | 6,744.56 | 6,846.24 | — | — | — | — | 54,428.61 |
| REVERE | 33,261 | 211,806.71 | — | — | — | — | — | 4,997.50 | 4,308.29 | — | — | 49,266.36 |
| NORTHAMPTON | 24,145 | 235,121.15 | 2,023.40 | 257.25 | — | — | — | — | — | — | — | 47,016.07 |
| GLOUCESTER | 23,375 | 208,748.29 | — | — | — | — | — | — | — | — | — | 27,577.24 |
| NORTH ADAMS | 22,717 | 128,875.65 | — | 215.39 | 2,924.21 | — | — | 1,980.00 | 4,009.82 | 1,381.54 | — | 62,440.74 |
| BEVERLY | 22,685 | 184,004.77 | — | 398.45 | — | — | — | 264.39 | 1,597.77 | — | — | 39,255.46 |
| LEMINSTER | 22,120 | 119,895.36 | — | 105.85 | 639.37 | — | 738.73 | 47.08 | 2,965.99 | — | — | 41,408.12 |
| ATTLEBORO | 20,623 | 173,309.51 | — | — | 4,987.94 | — | 3,765.61 | — | 11,533.10 | — | — | 45,684.28 |
| MELROSE | 20,165 | 196,195.09 | — | 36.80 | — | — | — | — | — | — | — | 72,378.17 |
| PEABODY | 19,870 | 566,911.36 | 1,813.47 | — | — | — | — | 4,368.25 | — | — | — | 29,183.75 |
| WESTFIELD | 19,342 | 466,170.05 | 1,989.46 | — | 995.00 | — | — | — | 1,234.90 | — | — | 41,538.03 |
| GARDNER | 18,730 | 150,005.27 | 3,484.66 | — | 9,611.00 | — | — | — | — | — | 50.00 | 58,314.67 |
| WOBURN | 18,370 | 205,027.95 | — | .90 | — | 406.00 | — | — | — | — | — | 37,367.01 |
| MARLBOROUGH | 16,236 | 125,937.51 | — | 1,345.40 | — | 5,190.02 | — | — | — | — | — | 39,507.25 |
| NEWBURYPORT | 15,656 | 139,851.09 | 5,061.91 | 862.43 | — | — | — | — | — | — | — | — |
| 39 Cities | 2,909,767 | \$31,875,986.20 | \$352,853.46 | \$28,736.27 | \$181,803.52 | \$152,863.67 | \$532,928.56 | \$252,672.78 | \$222,934.53 | \$161,279.25 | \$51,231.75 | \$7,060,366.91 |

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42. ² Includes \$5 from administration of trust funds. ³ Includes \$25 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

| CITIES. | E. PUBLIC SERVICE ENTERPRISES | | | | F. CEMETERIES | | | G. INTEREST | |
|---------------|-------------------------------|---------------|-----------------|---------------|-------------------------|-------------------------|--|---------------|------------------|
| | ELECTRIC LIGHT | | WATER | | Sale of Lots and Graves | Care of Lots and Graves | Care of Endowed Lots (Interest on Funds) | Miscellaneous | On Sinking Funds |
| | Rates | Miscellaneous | Rates | Miscellaneous | | | | | |
| BOSTON | — | — | \$3,747,948.60 | \$181,044.58 | \$23,983.50 | \$24,250.15 | \$13,174.64 | — | \$1,582,626.54 |
| WORCESTER | — | — | 653,142.57 | 5,494.88 | 16,666.00 | 24,388.61 | 15,291.72 | \$1,110.25 | \$158,416.79 |
| SPRINGFIELD | — | — | 514,989.47 | 104,712.47 | — | — | — | — | 137,411.32 |
| FALL RIVER | — | — | 369,511.62 | 10,161.65 | — | — | 10,645.51 | — | 95,178.03 |
| CAMBRIDGE | — | — | 447,527.97 | 40,650.08 | — | — | 6,612.09 | — | 46,236.15 |
| NEW BEDFORD | — | — | 373,229.25 | 4,373.83 | — | — | 12,975.89 | — | 104,190.36 |
| LOWELL | — | — | 356,424.05 | 14,730.93 | — | — | 12,975.89 | — | 67,626.23 |
| LYNN | — | — | 391,508.23 | 15,647.51 | — | — | 12,975.89 | 1,191.09 | 56,637.05 |
| SOMERVILLE | — | — | 285,960.38 | 19,747.66 | — | — | 14,627.61 | 6,360.02 | 51,438.22 |
| LAWRENCE | — | — | 258,982.34 | 17,429.31 | — | — | 9,963.86 | — | 43,957.33 |
| BROCKTON | — | — | 243,688.33 | 4,497.76 | — | — | 1,084.85 | — | 28,261.13 |
| HOLYOKE | — | — | 184,099.88 | 40,248.39 | — | — | 9,915.51 | 153.50 | 46,569.51 |
| QUINCY | \$31,165,255.20 | \$3116,848.80 | 31,169.21 | 21,669.21 | 9,355.00 | 10,470.03 | 3,392.34 | — | 23,184.80 |
| NEWTON | — | — | 220,406.91 | 23,732.53 | — | — | 31.24 | — | 85,634.59 |
| MALDEN | — | — | 139,714.32 | 7,760.69 | 7,377.00 | 6,257.60 | 8,316.86 | 243.50 | 90,828.44 |
| HAVERRILL | — | — | 172,755.71 | 2,646.01 | — | — | 66.00 | 15.00 | 57,178.54 |
| MEDFORD | — | — | 126,535.54 | 20.80 | 13,584.45 | 4,100.92 | 2,593.53 | 730.57 | 24,982.33 |
| CHELSEA | — | — | 146,239.18 | 4,057.28 | — | — | — | — | 50,258.45 |
| PITTSFIELD | — | — | 140,903.27 | 14,938.33 | — | — | — | — | 42,955.33 |
| ITCHFIELD | — | — | 143,219.79 | 8,292.28 | — | — | — | — | 40,138.57 |
| SALEM | — | — | 189,386.92 | 1,672.88 | — | — | — | — | 32,088.74 |
| EVERETT | — | — | 163,932.89 | 3,913.03 | — | — | — | — | 18,650.35 |
| CHICOPEE | 299,627.98 | 24,360.71 | 154,060.59 | 20,361.98 | 3,423.30 | 6,405.94 | 3,467.85 | 59.94 | 41,634.61 |
| TAUNTON | 502,976.66 | 12,174.21 | 111,728.27 | 2,441.07 | 2,390.28 | 3,144.32 | 1,158.75 | — | 36,223.52 |
| WALTHAM | — | — | 109,137.13 | 926.36 | 9,992.35 | 3,973.39 | 1,734.94 | — | 18,234.73 |
| REVERE | — | — | 92,358.10 | 9,087.43 | 1,000.00 | 1,797.62 | 1,674.06 | 10.60 | 22,301.65 |
| NORTHAMPTON | — | — | 75,756.73 | 8,623.28 | 1,846.00 | 6,186.50 | 3,229.97 | 62.00 | 22,029.29 |
| GLoucester | — | — | 141,132.59 | 2,710.90 | 4,995.00 | 5,323.00 | 5,290.44 | 2,287.76 | 22,544.49 |
| NORTH ADAMS | — | — | 81,480.89 | 1,739.38 | — | — | — | — | 29,035.31 |
| BEVERLY | — | — | 77,523.65 | 2,132.02 | 892.50 | — | 2,371.00 | — | 34,574.27 |
| LEOMINSTER | — | — | 67,650.75 | 992.26 | 1,000.00 | — | 105.62 | 8.00 | 16,517.86 |
| ATTLEBORO | — | — | 81,377.33 | 5,323.48 | 1,716.25 | 4,319.26 | 972.52 | — | 26,373.76 |
| MELROSE | — | — | 59,890.09 | 8,662.31 | 2,475.60 | 2,895.69 | 2,598.77 | — | 4,949.80 |
| PEABODY | — | — | 212,946.28 | 4,506.46 | 448.80 | — | 220.99 | — | 26,373.76 |
| WESTFIELD | 4,077.27 | — | 59,104.53 | 2,029.51 | 3,071.00 | 5,565.14 | 3,406.62 | 492.75 | 26,373.76 |
| GARDNER | — | — | 79,482.13 | 2,071.61 | 860.20 | 2,006.40 | 1,560.33 | 605.50 | 31,152.76 |
| WOBURN | — | — | 113,918.04 | 2,311.22 | 606.00 | 2,793.87 | 1,969.01 | 894.70 | 29,385.82 |
| MALDENBOROUGH | — | — | 59,158.64 | 869.89 | 2,373.00 | 4,458.86 | 3,514.59 | — | 9,546.48 |
| NEWBURYPORT | — | — | 71,408.07 | 410.88 | 50.00 | 33.50 | 775.61 | — | 12,663.27 |
| 39 Cities | \$2,579,594.74 | \$157,460.99 | \$11,200,323.23 | \$632,662.13 | \$182,544.90 | \$222,299.81 | \$146,080.21 | \$14,373.68 | \$2,436,682.18 |
| | | | | | | | | | \$2,768,332.74 |

1 For detail see Table V, p. 43.
 2 Includes \$75,193.33 from gas.
 3 Includes gas, amount not specified.
 4 Includes \$401,314.34 from gas.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

| CITIES. | Population of 1925 | A TOTAL RECEIPTS | B Legislative | C Executive | D. FINANCIAL | | E. OTHER GENERAL DEPARTMENTS | | F Municipal Buildings |
|-------------|--------------------|------------------------|------------------|----------------|-------------------------|------------|------------------------------|-------------|--------------------------|
| | | | | | Treasurer and Collector | All Other | City Clerk | All Other | |
| BOSTON | 779,620 | \$70,758.53 | — | — | \$49,624.09 | \$662.75 | \$18,306.75 | \$1,040.60 | \$1,124.34 |
| WORCESTER | 190,757 | 21,836.68 | — | — | 13,190.68 | 58.00 | 6,508.80 | 1,975.01 | 104.19 |
| SPRINGFIELD | 142,065 | 35,782.95 | — | \$40.00 | 9,602.42 | 731.20 | 6,022.85 | 4,368.28 | 15,018.20 |
| FALL RIVER | 128,993 | 4,878.30 | — | — | 2,347.96 | 4.00 | 2,282.05 | — | 244.29 |
| CAMBRIDGE | 8,621.42 | 119,669 | — | — | 5,869.87 | — | 2,566.00 | 6.00 | 178.95 |
| NEW BEDFORD | 10,488.85 | 10,488.85 | — | — | 6,166.69 | 46.75 | 4,106.64 | 168.77 | — |
| LOWELL | 110,296 | 6,186.84 | — | — | 3,489.35 | 26.00 | 2,691.49 | — | — |
| LYNN | 103,081 | 7,557.74 | — | — | 6,315.45 | — | 1,180.61 | — | — |
| SOMERVILLE | 99,032 | 8,741.58 | — | — | 5,954.57 | 1.50 | 1,909.06 | 61.68 | — |
| LAWRENCE | 93,527 | 7,265.71 | — | — | 5,982.40 | 65.00 | 1,082.91 | 876.45 | 135.40 |
| BROCKTON | 65,343 | 7,244.68 | — | — | 5,969.13 | 1.80 | 1,269.95 | 3.80 | — |
| HOLYOKE | 60,335 | 3,443.32 | — | — | — | — | 1,221.89 | 18.93 | — |
| QUINCY | 60,055 | 4,995.44 | — | — | 4,224.69 | — | 770.75 | — | — |
| NEWTON | 53,003 | 6,186.32 | — | — | 4,465.48 | — | 1,420.10 | 300.74 | — |
| MALDEN | 51,789 | 4,611.40 | — | — | 3,705.90 | — | 655.50 | 250.00 | — |
| HAYVERHILL | 49,232 | 7,211.39 | — | — | 3,341.79 | — | 1,332.10 | 164.50 | 2,373.00 |
| MEDFORD | 47,627 | 9,277.20 | 23.17 | — | 6,495.96 | — | 1,153.65 | 1,604.42 | — |
| CHELSEA | 47,247 | 4,722.14 | — | — | 3,848.15 | 4.49 | 789.50 | — | 80.00 |
| PITTSFIELD | 46,877 | 1,521.14 | — | — | 527.44 | — | 981.70 | — | 12.00 |
| FITCHBURG | 43,609 | 5,152.07 | — | — | 1,107.10 | — | 1,806.85 | 222.37 | 2,015.75 |
| SALEM | 42,821 | 1,785.65 | — | — | 1,533.45 | — | 252.20 | — | — |
| EVERETT | 35,055.99 | 2,504.01 | — | — | 2,504.01 | — | 959.65 | 36.00 | 6.33 |
| CHICOPEE | 38,000.78 | 2,286.50 | — | — | 2,154.16 | — | 47.75 | 154.48 | 1,312.05 |
| TAUNTON | 1,601.28 | 2,934.37 | — | — | 1,989.95 | — | 819.99 | 71.75 | 3.93 |
| WALHAM | 30,255 | 2,934.37 | — | — | 1,544.16 | — | 819.99 | 120.50 | 178.26 |
| REVERE | 33,261 | 6,573.02 | — | — | 5,784.81 | — | 233.05 | — | — |
| NORTHAMPTON | 24,145 | 436.58 | — | — | 203.53 | — | 236.00 | — | 2,042.00 |
| GLOUCESTER | 23,375 | 4,248.95 | — | — | 1,974.70 | 6.25 | 497.64 | 4.00 | 5.50 |
| NORTH ADAMS | 22,717 | 1,524.39 | — | — | 1,011.25 | 6.00 | 78.75 | — | 423.00 |
| BEVERLY | 22,685 | 504.55 | — | — | 2.80 | — | 265.50 | 6.00 | 2,088.30 |
| LEOMINSTER | 22,120 | 2,403.63 | \$12.50 | — | 31.33 | — | — | 51.00 | — |
| ATTLEBORO | 20,623 | 966.45 | — | — | 1,915.45 | — | 240.54 | 89.25 | 6,881.70 |
| MELROSE | 20,165 | 8,591.11 | — | — | 1,379.62 | — | 154.78 | — | 370.79 |
| PEABODY | 19,870 | 1,244.39 | — | — | 718.82 | 2.35 | 533.54 | — | — |
| WESTFIELD | 18,342 | 261.24 | — | 3.75 | 623.44 | — | 719.49 | — | 2,008.60 |
| GARDNER | 17,730 | 3,368.03 | 16.50 | — | 1,080.15 | — | 428.45 | — | 15.00 |
| WOBURN | 18,370 | 1,503.60 | — | — | 280.93 | 1.75 | 219.01 | 15.20 | — |
| MARLBOROUGH | 16,236 | 516.89 | — | — | 495.85 | .15 | 174.22 | 2.80 | — |
| NEWBURYPORT | 15,656 | 2,216.27 | 24.25 | — | — | — | — | — | 1,519.00 |
| 39 Cities | 2,909,767 | \$285,010.87 | \$53.25 | \$66.92 | \$165,811.47 | \$1,617.99 | \$65,464.63 | \$11,653.53 | \$40,343.08 |

¹ Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
2. Protection of Persons and Property.

| CITIES. | Population of 1925 | A TOTAL RECEIPTS | B Police Department | C Fire Department | D Inspection | E. FORESTRY | | F Other Protection of Persons and Property |
|-------------|--------------------|------------------------|---------------------------|-------------------------|-----------------|------------------------------|-----------------------------------|--|
| | | | | | | Insect Pest Extermination | Planting and Trimming Trees | |
| BOSTON | 779,620 | \$102,432.70 | \$5,487.17 | \$3,795.57 | \$93,129.96 | — | — | \$40.00 |
| WORCESTER | 190,757 | 27,518.28 | 21,054.04 | 2,219.63 | 2,352.96 | \$210.00 | \$1,051.65 | 600.00 |
| SPRINGFIELD | 142,065 | 8,831.53 | 5,410.14 | 711.06 | 2,710.33 | — | — | — |
| FALL RIVER | 128,993 | 5,379.69 | 1,121.68 | 971.40 | 921.07 | 2,365.54 | 189.39 | — |
| CAMBRIDGE | 119,669 | 11,938.67 | 8,919.75 | 1,850.00 | 975.03 | 4.50 | — | 144.00 |
| NEW BEDFORD | 119,539 | 5,834.26 | 50.27 | 543.83 | 5,096.16 | — | 102.55 | — |
| LOWELL | 110,296 | 5,663.34 | 3,014.60 | 557.50 | 1,988.69 | — | — | 1,800.00 |
| LYNN | 103,081 | 4,393.97 | 893.63 | 740.00 | 1,646.94 | — | — | 103.40 |
| SOMERVILLE | 99,032 | 3,467.29 | 1,922.26 | 53.40 | 1,022.48 | — | — | — |
| LAWRENCE | 93,527 | 4,554.88 | 3,200.00 | 332.40 | 701.63 | — | — | — |
| BROOKTON | 65,343 | 2,871.79 | 19.14 | 141.57 | 1,744.61 | 392.89 | 1,573.58 | — |
| HOLYOKE | 60,335 | 1,356.92 | — | 502.00 | 759.46 | 10.00 | 95.46 | — |
| QUINCY | 60,053 | 834.34 | 96.80 | 125.00 | 600.54 | — | — | 2.00 |
| NEWTON | 53,003 | 7,021.16 | 1,703.30 | 313.64 | 346.85 | — | 4,657.37 | — |
| MALDEN | 51,789 | 2,162.13 | 358.11 | 532.85 | 671.17 | — | — | — |
| HAVERHILL | 49,232 | 2,267.54 | 366.50 | 234.66 | 684.26 | 169.72 | 338.03 | 474.37 |
| MEDFORD | 47,627 | 622.40 | 50.00 | 87.00 | 473.90 | — | 9.50 | — |
| CHELSEA | 47,247 | 1,068.81 | 85.00 | 29.10 | 782.96 | — | — | — |
| PITTSFIELD | 46,877 | 986.56 | 29.45 | — | 553.61 | — | — | 171.75 |
| FITCHBURG | 43,609 | 4,114.24 | 2,447.95 | 149.90 | 535.09 | 43.40 | 218.50 | 385.00 |
| SALEM | 42,821 | 7,634.38 | 5,987.30 | 147.74 | 547.69 | 1.65 | 378.40 | 559.50 |
| EVERETT | 42,072 | 451.52 | 40.61 | 54.19 | 356.72 | — | 75.00 | 875.00 |
| CHICOPEE | 41,882 | 824.53 | 312.30 | 22.50 | 489.73 | — | — | — |
| TAUNTON | 39,255 | 2,729.73 | 199.19 | 129.00 | 562.79 | 13.75 | 906.70 | 1,825.00 |
| WALTHAM | 34,746 | 3,003.96 | 1,683.75 | 10.00 | 338.78 | 64.73 | 13.10 | 853.00 |
| WALHAM | 33,261 | 1,078.98 | 29.63 | 6.92 | 196.03 | — | — | — |
| REVERE | 24,145 | 331.83 | 124.80 | 11.00 | 232.15 | — | — | 2.00 |
| NORTHAMPTON | 23,375 | 3,235.22 | 3,001.07 | — | 370.14 | — | — | — |
| GLOUCESTER | 22,717 | 372.14 | — | 2.00 | 300.68 | 5.00 | — | — |
| NORTH ADAMS | 22,717 | 1,623.37 | 1,192.69 | 125.00 | 179.02 | 223.70 | 1,085.75 | — |
| DEVERLY | 22,685 | 1,944.40 | 29.05 | 436.88 | 124.27 | — | — | 21.00 |
| LEOMINSTER | 22,120 | 180.27 | — | 35.00 | 153.09 | — | 4.00 | — |
| ATTLEBORO | 20,623 | 248.54 | 25.00 | 65.55 | 426.83 | — | — | 320.00 |
| MELROSE | 20,165 | 1,145.34 | 135.60 | 233.90 | 186.64 | 29.01 | — | 10.00 |
| PEABODY | 19,870 | 231.79 | 15.15 | 20.00 | 187.51 | — | — | — |
| WESTFIELD | 19,342 | 335.11 | — | 147.60 | 250.19 | 122.85 | — | — |
| GARDNER | 18,730 | 526.89 | 127.35 | 26.50 | 291.29 | 42.50 | — | — |
| WOBURN | 18,370 | 2,342.30 | 921.73 | 867.78 | 326.05 | 116.75 | — | — |
| MARLBOROUGH | 16,236 | 4,059.83 | 2,053.62 | 1,170.97 | — | — | — | 5.00 |
| NEWBURYPORT | 15,656 | — | — | — | — | — | — | — |
| 39 Cities | 2,909,767 | \$235,670.63 | \$72,708.63 | \$17,393.04 | \$122,426.53 | \$4,293.18 | \$10,658.23 | \$8,191.02 |

* Forest fires.

¹Includes inspection of oil and petroleum.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
3. Health and Sanitation.

| CITIES. | Population of 1925 | A | | B. HEALTH | | C. SANITATION | | | D |
|-----------------------|--------------------|----------------|---|--------------|---------------|---------------|-----------------------------|-----------------|-------------|
| | | TOTAL RECEIPTS | Quarantine and Contagious Disease Hospitals | Tuberculosis | Miscellaneous | Sewers | Refuse and Garbage Disposal | Street Cleaning | |
| BOSTON | 779,620 | \$233,043.57 | \$4,606.98 | \$95,403.05 | \$3,578.00 | \$17,126.67 | \$107,675.27 | \$1,351.75 | \$3,301.85 |
| WORCESTER | 190,757 | 110,540.54 | 32,505.85 | 15,972.18 | 173.30 | 5,390.48 | 55,096.39 | — | 1,403.34 |
| SPRINGFIELD | 142,065 | 37,870.32 | 9,527.35 | 6,827.35 | — | 22,277.45 | 12.00 | — | 2,526.17 |
| FALL RIVER | 128,993 | 18,822.69 | 2,199.00 | 13,124.33 | 1,184.21 | — | — | — | 2,315.15 |
| CAMBRIDGE | 119,669 | 43,568.54 | 11,517.25 | 19,350.21 | 155.00 | 274.30 | 12,291.78 | — | — |
| NEW BEDFORD | 119,539 | 66,555.76 | 775.44 | 25,490.74 | 72.39 | 34,432.39 | 3,594.41 | — | 2,190.39 |
| LOWELL | 110,296 | 17,047.87 | 2,119.59 | 10,054.34 | — | 26.30 | 4,062.00 | — | 784.78 |
| LYNN | 103,081 | 21,194.87 | 3,600.96 | 10,272.18 | 121.80 | 59.67 | 3,795.94 | — | — |
| SOMERVILLE | 99,032 | 15,354.62 | 1,951.68 | — | 2,044.00 | 1,701.46 | 307.50 | — | — |
| LAWRENCE | 93,527 | 10,157.38 | 774.07 | 7,369.35 | 5.00 | 116,142.96 | 29,953.74 | — | 306.56 |
| BROCKTON | 65,343 | 157,412.14 | 6,067.82 | 10,402.06 | — | 1,770.83 | 242.41 | — | 701.37 |
| HOLYOKE | 60,335 | 23,410.42 | 3,067.29 | 9,045.55 | 8,582.97 | 24,420.77 | 5,003.65 | — | — |
| QUINCY | 35,555.73 | 588.10 | 5,543.21 | 5,443.21 | — | — | — | — | — |
| NEWTON | 53,003 | 2,749.54 | 2,637.61 | 43.93 | 68.00 | 3,892.04 | 672.00 | — | — |
| MALEN | 20,633.43 | 15,733.90 | 15,733.90 | 182.65 | 132.84 | 158.17 | — | — | — |
| HAYVERHILL | 49,232 | 12,682.16 | 4,107.31 | 8,182.56 | 234.12 | 102.56 | 3,618.52 | — | — |
| MEDFORD | 47,627 | 4,274.08 | 521.00 | — | 32.00 | — | — | — | — |
| CHELSEA | 47,247 | 1,276.35 | 671.00 | 604.35 | 1.00 | — | — | — | — |
| PITTSFIELD | 46,877 | 13,282.30 | 1,396.66 | 768.71 | — | 11,116.93 | — | — | — |
| FITCHBURG | 43,609 | 14,464.93 | 1,732.09 | 2,317.14 | 349.70 | 9,352.00 | 714.00 | — | — |
| SALEM | 42,821 | 39,434.39 | 4,593.23 | 2,617.99 | 1,65 | 31,804.85 | 416.67 | — | — |
| EVERETT | 42,072 | 1,655.02 | 524.74 | 91.97 | 181.55 | 856.76 | — | — | — |
| CHICOPEE | 41,882 | 3,429.01 | — | 3,155.98 | 20.20 | 252.83 | — | — | — |
| TAUNTON | 39,255 | 24,590.96 | — | 3,727.88 | — | 17,091.94 | 3,641.72 | — | 129.42 |
| WALTHAM | 34,746 | 10,290.08 | 289.75 | 199.71 | — | 7,238.50 | 2,562.12 | — | — |
| REVERE | 33,261 | 11,830.92 | — | 75.21 | — | 11,583.21 | 172.50 | — | — |
| NORTHAMPTON | 32,145 | 4,040.10 | 603.00 | 2,363.50 | 43.20 | 1,073.60 | — | 4.00 | — |
| GLOUCESTER | 23,775 | 2,417.61 | — | 2,203.55 | — | 166.86 | — | — | — |
| NORTH ADAMS | 22,717 | 1,390.41 | 4.35 | 501.43 | — | 884.63 | 25.00 | — | — |
| BEVERLY | 22,685 | 3,556.21 | 1,711.33 | 1,584.28 | 210.60 | 25.00 | 25.00 | — | — |
| LEOMINSTER | 22,120 | 1,835.18 | 408.50 | 2,986.89 | 5.65 | 1,134.14 | — | — | — |
| ATTLEBORO | 20,623 | 4,568.65 | 1,927.20 | 3,341.45 | — | — | — | — | — |
| MELROSE | 20,165 | 13,934.25 | 1,835.93 | 33.71 | 64.50 | 12,386.61 | 613.50 | — | — |
| PEABODY | 19,870 | 36,314.00 | 1,355.40 | 1,813.55 | 37.30 | 33,107.75 | — | — | — |
| WESTFIELD | 19,342 | 1,270.95 | 25.00 | 481.25 | 441.71 | 87.42 | — | — | — |
| GARDNER | 18,730 | 10,855.41 | 47.25 | — | — | 10,366.45 | — | — | — |
| WOBURN | 18,370 | 25,989.20 | — | — | — | 25,989.20 | — | — | — |
| MARLBOROUGH | 16,236 | 13,525.01 | 101.50 | 178.50 | 15.00 | 13,230.01 | — | — | — |
| NEWBURYPORT | 15,656 | 2,738.63 | — | 1,255.70 | .40 | 112.68 | 1,369.85 | — | — |
| 39 Cities | 2,909,767 | \$1,073,582.37 | \$116,930.13 | \$264,762.47 | \$18,257.34 | \$415,637.42 | \$242,980.23 | \$1,355.75 | \$13,659.03 |

¹ Includes tuberculosis.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
4. Highways.

| CITIES. | Population of 1925 | A TOTAL RECEIPTS | B General | C Sidewalks and Curbing | D Snow and Ice Removal | E Sprinkling | F Lighting | G Miscellaneous |
|------------------|-----------------------|------------------------|---------------------|-------------------------------|------------------------------|-------------------|-------------------|--------------------|
| BOSTON | 779,620 | \$46,830.36 | \$43,863.47 | — | — | — | \$2,968.89 | — |
| WORCESTER | 190,757 | 64,946.69 | 62,359.62 | — | — | \$2,058.07 | 529.00 | — |
| SPRINGFIELD | 142,065 | 23,441.37 | 37,244.36 | \$8,975.91 | \$580.46 | 4,248.62 | — | — |
| FALL RIVER | 128,963 | 38,204.39 | 38,021.87 | — | 103.00 | — | 79.52 | — |
| CAMBRIDGE | 119,669 | 1,635.91 | 1,620.91 | — | — | — | 15.00 | — |
| NEW BEDFORD | 119,539 | 23,526.08 | 21,526.08 | — | — | — | 2,000.00 | — |
| LOWELL | 110,296 | 508.23 | 483.23 | 25.00 | — | — | — | — |
| LYNN | 103,081 | 3,157.36 | 3,157.36 | — | — | — | — | — |
| SOMERVILLE | 99,032 | 23,752.35 | 23,433.86 | 64.45 | — | 59.04 | — | \$195.00 |
| LAWRENCE | 93,527 | 2,750.08 | 2,750.08 | — | — | — | — | — |
| BROCKTON | 65,313 | 1,737.86 | 740.19 | 997.67 | — | — | — | — |
| HOLYOKE | 60,335 | 3,354.72 | 1,854.29 | 361.28 | 1,000.00 | 139.15 | — | — |
| QUINCY | 60,035 | 2,431.46 | 2,005.71 | — | — | 425.75 | — | — |
| NEWTON | 53,003 | 19,629.38 | 19,629.38 | — | — | — | — | — |
| NEWTON | 51,789 | 9,421.61 | 9,421.61 | — | — | — | — | — |
| HAVERHILL | 49,232 | 1,778.13 | 661.17 | 1,016.96 | — | 100.00 | — | — |
| MEDFORD | 47,627 | 50.94 | 50.94 | — | — | — | — | — |
| CHELSEA | 47,247 | 5,952.66 | 5,952.66 | — | — | — | — | — |
| PITTSFIELD | 46,877 | 2,119.33 | 1,449.19 | 151.68 | 66.30 | 452.16 | — | — |
| FITCHBURG | 43,609 | 5,171.28 | 5,171.28 | — | — | — | — | — |
| SALEM | 42,821 | 1,331.00 | 1,331.00 | — | — | — | — | — |
| EVERETT | 42,072 | 2,050.21 | 314.31 | 1,735.90 | — | — | — | — |
| CHICOPPEE | 41,882 | 10,693.03 | 1,931.73 | — | 8,761.30 | — | — | — |
| TAUNTON | 39,255 | 135.68 | 135.68 | — | — | — | — | — |
| WALTHAM | 34,746 | 1,924.08 | 1,924.08 | — | — | — | — | — |
| REVERE | 33,261 | 193.50 | 193.50 | — | — | — | — | — |
| NORTHAMPTON | 24,145 | 647.93 | 647.93 | — | — | — | — | — |
| GLOUCESTER | 23,375 | 3,441.39 | 3,406.39 | — | — | — | — | 35.00 |
| NORTH ADAMS | 22,717 | 800.87 | 837.07 | 53.80 | — | — | — | — |
| BEVERLY | 22,655 | 18.40 | 18.40 | 18.40 | — | — | — | — |
| LEOMINSTER | 22,120 | 2,696.86 | 2,421.56 | — | — | — | — | 275.00 |
| ATTLEBORO | 20,623 | 3,130.30 | 3,130.30 | — | — | — | — | — |
| MELROSE | 20,165 | 560.67 | 533.59 | — | — | — | — | — |
| PEABODY | 19,870 | 64.01 | — | — | — | — | — | — |
| WESTFIELD | 19,342 | 619.64 | 103.65 | 2.00 | 513.99 | — | — | — |
| GARDNER | 18,730 | 223.68 | 223.68 | — | — | — | — | — |
| WOBURN | 18,370 | 93.00 | 93.00 | — | — | — | — | — |
| MARLBOROUGH | 16,236 | 812.95 | 812.95 | — | — | — | — | — |
| NEWBURYPORT | 15,656 | 1,603.08 | 1,391.08 | — | 149.00 | — | 63.00 | — |
| 39 Cities | 2,909,767 | \$325,333.16 | \$287,025.77 | \$13,401.05 | \$11,174.05 | \$7,482.79 | \$5,653.41 | \$596.09 |

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. Charities.

| CITIES. | Population of 1925 | A TOTAL RECEIPTS | B. ALMHOUSE | | C. REIMBURSEMENTS FOR RELIEF GIVEN FROM — | | | D. REIMBURSEMENTS FOR MOTHERS' AID FROM — | | E Municipal General Hospitals | F Miscella- neous |
|-------------|--------------------|------------------------|---------------------------------|-------------|--|---------------------|--------------|--|--------------|--|-------------------------|
| | | | Salv of Produce and Stock | Board, etc. | Individuals | Cities and Towns | State | Cities and Towns | State | | |
| BOSTON | 779,620 | \$684,498.01 | — | \$9,166.86 | \$2,012.82 | \$26,666.05 | \$117,120.12 | \$11,690.44 | \$301,529.70 | \$210,052.28 | \$6,259.74 |
| WORCESTER | 130,757 | 871,113.29 | \$1,279.69 | 2,836.34 | 286.00 | 7,590.13 | 38,456.24 | 1,357.05 | 19,692.67 | 189,585.17 | — |
| SPRINGFIELD | 142,065 | 767,743.49 | 896.83 | 30,529.53 | 1,205.59 | 9,704.33 | 22,744.67 | 1,833.46 | 21,809.08 | — | — |
| FALL RIVER | 128,993 | 50,542.06 | — | 3,099.60 | 14.00 | 4,944.65 | 18,121.28 | 524.44 | 12,723.44 | 10,299.15 | 5.50 |
| CAMBRIDGE | 119,669 | 128,501.06 | 1,732.96 | 1,945.07 | 58.86 | 5,983.55 | 19,966.93 | 2,614.97 | 47,871.76 | 48,326.96 | — |
| NEW BEDFORD | 119,338 | 60,664.74 | 2,676.44 | — | 3,004.88 | 8,073.63 | 18,122.70 | 1,022.42 | 27,674.67 | — | — |
| LOWELL | 110,296 | 49,251.72 | 50.00 | 2,300.54 | — | 2,371.73 | 10,679.69 | 7,983.71 | 25,866.05 | — | — |
| LYNN | 103,081 | 69,368.96 | 2,754.24 | 1,156.70 | 2,294.45 | 7,419.14 | 35,743.00 | 1,299.16 | 18,702.27 | — | — |
| SOMERVILLE | 99,032 | 43,974.33 | 2,632.42 | 4,187.22 | 70.00 | 3,584.35 | 13,685.01 | 1,528.76 | 18,286.53 | — | — |
| LAWRENCE | 93,527 | 29,616.91 | 50.00 | 6,518.32 | 33.00 | 1,708.40 | 6,120.61 | 370.23 | 15,116.35 | — | — |
| BROCKTON | 85,343 | 43,974.33 | 12,118.68 | 4,565.51 | 1,678.84 | 6,987.79 | 8,506.43 | 628.37 | 11,872.98 | — | — |
| HAVERHILL | 80,335 | 28,948.75 | 616.04 | 3,503.50 | 805.25 | 1,765.54 | 16,023.56 | — | 6,232.86 | — | — |
| HOLYOKE | 60,055 | 77,360.53 | 32.60 | 563.17 | — | 632.73 | 896.49 | — | 6,362.97 | 68,881.52 | — |
| QUINCY | 53,003 | 14,951.20 | 288.55 | 860.80 | 481.87 | 1,127.64 | 1,031.45 | 1,001.06 | 10,159.83 | — | — |
| NEWTON | 51,789 | 40,777.54 | 696.13 | 1,447.58 | 354.05 | 7,696.80 | 11,369.55 | 2,599.70 | 16,613.73 | — | — |
| MALDEN | 49,232 | 101,060.27 | 5,133.29 | 3,435.20 | 352.50 | 1,713.81 | 5,969.10 | 2,610.06 | 16,672.32 | 65,173.99 | — |
| HAYVERHILL | 47,627 | 20,973.62 | 590.45 | 929.14 | 192.00 | 210.00 | 2,634.57 | 2,871.17 | 13,546.29 | — | — |
| MEDFORD | 46,877 | 43,729.42 | — | — | — | 4,036.17 | 21,411.34 | 2,627.21 | 15,654.70 | — | — |
| CHEROKEE | 46,877 | 12,064.45 | 740.74 | 2,304.68 | 35.00 | 1,315.32 | 4,087.94 | 880.79 | 2,699.98 | — | — |
| FITCHBURG | 42,821 | 116,644.25 | 133.67 | 4,127.50 | 573.35 | 2,197.21 | 21,478.14 | 144.00 | 8,923.21 | 5.20 | — |
| SALEM | 42,072 | 39,989.09 | 3,181.55 | 1,750.41 | 197.00 | 7,028.00 | 17,156.54 | 686.80 | 9,977.74 | 11.05 | — |
| EVERETT | 41,852 | 34,606.00 | — | — | 407.53 | 7,021.05 | 12,336.65 | 1,925.23 | 12,915.54 | — | — |
| CHICOPEE | 39,255 | 14,936.34 | 130.66 | 130.66 | — | — | 5,341.68 | 441.85 | 8,572.15 | 500.00 | — |
| TAUNTON | 38,261 | 18,897.24 | 4,163.08 | 1,196.22 | — | 1,232.09 | 3,632.31 | 115.39 | 8,558.15 | — | — |
| WALTHAM | 33,261 | 17,064.46 | 167.23 | 339.25 | 388.00 | 746.83 | 1,880.70 | 1,245.32 | 12,297.04 | — | — |
| REVERE | 33,261 | 14,227.58 | 165.78 | 2,386.89 | 136.33 | 1,295.50 | 3,677.30 | 2,179.22 | 7,346.78 | — | — |
| NORTHAMPTON | 23,715 | 12,325.36 | — | 2,025.00 | 141.12 | 2,123.65 | 3,039.09 | 16.00 | 3,292.01 | — | — |
| GLOUCESTER | 22,717 | 6,690.48 | 2,166.24 | 1,614.00 | — | 982.25 | 2,471.49 | — | 4,338.10 | 438.00 | — |
| NORTH ADAMS | 22,685 | 20,859.86 | — | 1,614.00 | 64.70 | 7,697.05 | 11,282.29 | 3,838.66 | 5,363.16 | — | — |
| BEVERLY | 22,120 | 11,056.69 | 4,321.27 | 402.90 | 353.75 | 550.98 | 3,166.01 | 3,365.40 | 1,896.38 | — | — |
| LEOMINSTER | 20,623 | 9,909.90 | 33.30 | 17.00 | 11.47 | 500.60 | 3,320.60 | 959.25 | 5,067.68 | — | — |
| ATLANTON | 20,165 | 4,672.08 | — | — | 134.00 | 1,542.21 | 1,254.44 | — | 1,741.43 | — | — |
| MELROSE | 19,870 | 5,537.10 | 3,388.80 | 878.64 | 35.33 | 1,993.15 | 3,296.41 | 674.46 | 5,245.64 | — | — |
| PEABODY | 19,342 | 5,326.23 | 581.67 | 350.50 | 68.85 | 719.83 | 557.33 | — | 3,070.82 | 60.00 | — |
| WESTFIELD | 18,730 | 7,221.32 | 1,937.88 | 881.10 | 215.75 | 130.00 | 130.00 | 1,074.28 | 2,913.46 | 10.75 | — |
| GAINES | 18,370 | 8,999.03 | 412.69 | — | 30.00 | 636.90 | 2,659.36 | 2,408.26 | 2,881.82 | — | — |
| WOBURN | 15,636 | 4,546.10 | — | 1,140.91 | 1,001.93 | 1,001.93 | 627.26 | 541.51 | 1,204.49 | — | — |
| MARLBOROUGH | 15,636 | 669.83 | — | 1,956.99 | 594.81 | 519.25 | 3,841.92 | 312.00 | 2,163.33 | — | — |
| NEWBURYPORT | 15,636 | — | — | — | — | — | — | — | — | — | — |
| 39 Cities | 2,909,767 | \$2,243,625.46 | \$53,603.09 | \$99,359.73 | \$16,105.35 | \$141,855.99 | \$477,083.78 | \$59,038.63 | \$717,927.61 | \$671,381.04 | \$7,290.24 |

1 Children's Institutions Department, \$5,089.61, and Administration Building, \$1,170.13.
2 Includes \$15 from individuals.
3 Includes \$8 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
6. Soldiers' Benefits.

| CITIES. | Population of 1925 | A TOTAL RECEIPTS | B State Aid | C Military Aid | D Soldiers' Burials | E Soldiers' Relief |
|-------------------|--------------------|------------------------|----------------|----------------------|---------------------------|--------------------------|
| BOSTON . . . | 779,620 | \$61,580.25 | \$40,290.00 | \$19,889.25 | \$1,401.00 | — |
| WORCESTER . . . | 190,757 | 12,578.25 | 10,058.00 | 2,460.25 | 60.00 | — |
| SPRINGFIELD . . . | 142,065 | 8,401.00 | 6,646.00 | 1,576.50 | 178.50 | — |
| FALL RIVER . . . | 128,993 | 6,563.85 | 3,424.00 | 2,961.75 | 163.10 | \$15.00 |
| CAMBRIDGE . . . | 119,669 | 10,378.67 | 5,674.00 | 2,770.75 | 1,933.92 | — |
| NEW BEDFORD . . . | 119,539 | 7,381.20 | 5,526.00 | 1,369.50 | 385.20 | 100.50 |
| LOWELL . . . | 110,296 | 8,508.50 | 5,554.00 | 2,669.50 | 120.00 | 165.00 |
| LYNN . . . | 103,081 | 15,869.63 | 12,870.00 | 2,392.75 | 606.88 | — |
| SOMERVILLE . . . | 99,032 | 8,861.17 | 7,297.00 | 1,452.50 | 111.67 | — |
| LAWRENCE . . . | 93,527 | 3,162.50 | 2,114.00 | 1,048.50 | — | — |
| BROCKTON . . . | 65,343 | 9,101.50 | 6,631.00 | 1,940.50 | 530.00 | — |
| HOLYOKE . . . | 60,335 | 1,317.00 | 1,212.00 | 45.00 | 60.00 | — |
| QUINCY . . . | 60,055 | 2,561.25 | 2,348.00 | 178.25 | 35.00 | — |
| NEWTON . . . | 53,003 | 2,400.00 | 1,974.00 | 426.00 | — | — |
| MALDEN . . . | 51,789 | 5,701.50 | 4,816.00 | 885.50 | — | — |
| HAVERHILL . . . | 49,232 | 5,867.34 | 5,206.00 | 316.00 | 120.00 | 225.34 |
| MEDFORD . . . | 47,627 | 2,728.50 | 2,666.00 | 62.50 | — | — |
| CHELSEA . . . | 47,247 | 2,711.00 | 1,824.00 | 504.00 | 383.00 | — |
| PITTSFIELD . . . | 46,877 | 2,604.00 | 2,372.00 | 195.00 | 37.00 | — |
| FITCHBURG . . . | 43,609 | 2,634.25 | 1,896.00 | 664.25 | 74.00 | — |
| SALEM . . . | 42,821 | 6,829.00 | 5,934.00 | 692.50 | 202.50 | — |
| EVERETT . . . | 42,072 | 3,024.50 | 2,306.00 | 538.50 | 180.00 | — |
| CHICOPEE . . . | 41,882 | 634.50 | 282.00 | 352.50 | — | — |
| TAUNTON . . . | 39,255 | 3,325.00 | 2,960.00 | 305.00 | 60.00 | — |
| WALTHAM . . . | 34,746 | 2,668.75 | 1,996.00 | 288.50 | 384.25 | — |
| REVERE . . . | 33,261 | 3,084.00 | 1,854.00 | 385.00 | 460.00 | 385.00 |
| NORTHAMPTON . . . | 24,145 | 1,470.00 | 1,290.00 | — | 180.00 | — |
| GLOUCESTER . . . | 23,375 | 5,070.00 | 3,287.00 | 1,783.00 | — | — |
| NORTH ADAMS . . . | 22,717 | 1,448.25 | 1,104.00 | 284.25 | 60.00 | — |
| BEVERLY . . . | 22,685 | 4,812.50 | 4,398.00 | 330.00 | 9.50 | 75.00 |
| LEOMINSTER . . . | 22,120 | 1,765.50 | 1,530.00 | 225.50 | — | 10.00 |
| ATTLEBORO . . . | 20,623 | 1,226.00 | 1,184.00 | 42.00 | — | — |
| MELROSE . . . | 20,165 | 2,229.00 | 1,838.00 | 291.00 | 60.00 | 40.00 |
| PEABODY . . . | 19,870 | 2,263.75 | 1,842.00 | 421.75 | — | — |
| WESTFIELD . . . | 19,342 | 2,899.00 | 2,676.00 | 163.00 | 60.00 | — |
| GARDNER . . . | 18,730 | 1,089.00 | 924.00 | 165.00 | — | — |
| WOBURN . . . | 18,370 | 1,454.00 | 964.00 | 490.00 | — | — |
| MARLBOROUGH . . . | 16,236 | 3,547.03 | 2,500.00 | 745.00 | 218.00 | 84.03 |
| NEWBURYPORT . . . | 15,656 | 4,957.00 | 4,506.00 | 157.50 | 293.50 | — |
| 39 Cities . . . | 2,909,767 | \$234,708.14 | \$173,773.00 | \$51,468.25 | \$8,367.02 | \$1,099.87 |

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
7. Schools.

| CITIES. | Popu- lation of 1925 | A TOTAL RECEIPTS | B Tuition and Trans- portation of State Wards | C Other Tuition | D Sale of Text Books and Supplies | E Miscella- neous |
|-----------------|----------------------------|----------------------------|--|---------------------------|---|-----------------------------|
| BOSTON . . | 779,620 | \$237,927.52 | \$57,144.40 | \$115,826.63 | \$5,142.77 | \$59,813.72 |
| WORCESTER . . | 190,757 | 88,578.18 | 843.78 | 68,403.10 | 17,728.47 | 1,602.83 |
| SPRINGFIELD . . | 142,065 | 172,432.83 | 1,803.48 | 85,370.57 | 4,236.56 | 81,022.22 |
| FALL RIVER . . | 128,993 | 34,587.02 | 1,164.33 | 31,195.64 | 2,047.76 | 179.29 |
| CAMBRIDGE . . | 119,669 | 30,248.60 | 3,519.40 | 6,421.15 | 1,325.16 | 18,982.89 |
| NEW BEDFORD . . | 119,539 | 34,063.24 | 221.33 | 27,753.54 | 223.91 | 5,864.46 |
| LOWELL . . | 110,296 | 39,993.60 | 4,378.82 | 20,985.13 | 1,244.19 | 13,385.46 |
| LYNN . . | 103,081 | 31,633.82 | 4,034.98 | 16,270.47 | 1,032.26 | 10,296.11 |
| SOMERVILLE . . | 99,032 | 12,395.64 | 2,227.98 | 8,984.12 | - | 1,183.54 |
| LAWRENCE . . | 93,527 | 11,227.39 | - | 10,116.05 | - | 1,111.34 |
| BROCKTON . . | 65,343 | 4,485.68 | 1,324.35 | 1,533.04 | 1,532.68 | 95.61 |
| HOLYOKE . . | 60,335 | 10,844.68 | 355.21 | 9,254.34 | 205.41 | 1,029.72 |
| QUINCY . . | 60,055 | 12,862.12 | 1,553.59 | 6,708.46 | 292.37 | 4,307.70 |
| NEWTON . . | 53,003 | 25,584.77 | 3,533.49 | 20,728.97 | 1,163.81 | 158.50 |
| MALDEN . . | 51,789 | 2,719.75 | 1,096.15 | 1,376.15 | - | 247.45 |
| HAYERHILL . . | 49,232 | 3,957.96 | 230.68 | 2,492.20 | 796.28 | 438.80 |
| MEDFORD . . | 47,627 | 3,816.74 | 2,593.64 | 621.52 | 362.55 | 239.03 |
| CHELSEA . . | 47,247 | 5,685.48 | 731.81 | 977.76 | 1,578.79 | 2,397.12 |
| PITTSFIELD . . | 46,877 | 8,311.88 | 871.96 | 6,821.41 | 617.11 | 1.40 |
| FITCHBURG . . | 43,609 | 7,746.71 | 478.68 | 6,439.74 | 368.02 | 460.27 |
| SALEM . . | 42,821 | 2,520.21 | 863.65 | 424.53 | 1,136.21 | 95.82 |
| EVERETT . . | 42,072 | 3,300.74 | 1,537.72 | 1,118.75 | 430.79 | 213.48 |
| CHICOPEE . . | 41,882 | 1,872.68 | 578.02 | 317.04 | 732.24 | 245.38 |
| TAUNTON . . | 39,255 | 19,348.09 | 1,110.88 | 17,320.01 | - | 917.20 |
| WALTHAM . . | 34,746 | 1,881.85 | 970.90 | 445.74 | 303.69 | 161.52 |
| REVERE . . | 33,261 | 1,968.23 | - | 1,473.85 | 395.11 | 99.27 |
| NORTHAMPTON . . | 24,145 | 21,897.05 | 186.12 | 10,556.35 | 124.27 | 11,030.31 |
| GLOUCESTER . . | 23,375 | 3,351.47 | 346.26 | 2,069.66 | 625.85 | 309.70 |
| NORTH ADAMS . . | 22,717 | 3,864.06 | 452.52 | 2,900.55 | 197.36 | 313.63 |
| BEVERLY . . | 22,685 | 8,944.78 | 464.88 | 7,800.42 | 444.62 | 234.86 |
| LEOMINSTER . . | 22,120 | 6,569.94 | 754.16 | 2,885.19 | 119.83 | 2,810.76 |
| ATTLEBORO . . | 20,623 | 5,665.24 | 316.12 | 4,780.16 | 415.46 | 153.50 |
| MELROSE . . | 20,165 | 5,026.89 | 2,186.15 | 2,598.05 | 36.74 | 205.95 |
| PEABODY . . | 19,870 | 2,151.74 | 987.24 | 609.21 | - | 555.29 |
| WESTFIELD . . | 19,342 | 6,785.88 | 391.07 | 5,816.90 | - | 577.91 |
| GARDNER . . | 18,730 | 3,862.85 | 199.38 | 3,596.80 | 25.92 | 40.75 |
| WOBURN . . | 18,370 | 11,095.94 | 6,569.90 | 4,378.66 | 92.21 | 55.17 |
| MARLBOROUGH . . | 16,236 | 4,012.92 | 2,847.14 | 445.20 | 255.96 | 464.62 |
| NEWBURYPORT . . | 15,656 | 5,402.20 | 232.51 | 3,381.94 | 411.60 | 1,376.15 |
| 39 Cities . . | 2,909,767 | \$898,626.37 | \$109,102.68 | \$521,199.00 | \$45,645.96 | \$222,678.73 |

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

| CITIES. | Population of 1925 | A | B | C |
|-----------------------|-----------------------|-------------------|---------------------------------|--------------------|
| | | TOTAL RECEIPTS | Fines, Rentals, and Sales | Miscella- neous |
| BOSTON | 779,620 | \$15,498.87 | \$14,528.43 | \$970.44 |
| WORCESTER | 190,757 | 5,727.77 | 5,669.67 | 58.10 |
| SPRINGFIELD | 142,065 | — | — | — |
| FALL RIVER | 128,993 | 1,680.78 | 1,680.78 | — |
| CAMBRIDGE | 119,669 | 1,755.12 | 1,755.12 | — |
| NEW BEDFORD | 119,539 | 1,664.56 | 1,664.56 | — |
| LOWELL | 110,296 | 1,254.12 | 1,254.12 | — |
| LYNN | 103,081 | 2,537.96 | 2,537.96 | — |
| SOMERVILLE | 99,032 | 2,130.83 | 2,130.83 | — |
| LAWRENCE | 93,527 | 603.97 | 592.67 | 11.30 |
| BROCKTON | 65,343 | 1,137.42 | 1,137.42 | — |
| HOLYOKE | 60,335 | — | — | — |
| QUINCY | 60,055 | 1,693.56 | 1,520.93 | 172.63 |
| NEWTON | 53,003 | 4,654.42 | 4,307.27 | 347.15 |
| MALDEN | 51,789 | 1,746.59 | 1,746.59 | — |
| HAVERHILL | 49,232 | 2,385.99 | 2,369.99 | 16.00 |
| MEDFORD | 47,627 | 1,254.09 | 1,254.09 | — |
| CHELSEA | 47,247 | 591.07 | 590.57 | .50 |
| PITTSFIELD | 46,877 | — | — | — |
| FITCHBURG | 43,609 | 645.06 | 635.06 | 10.00 |
| SALEM | 42,821 | 1,056.99 | 1,056.99 | — |
| EVERETT | 42,072 | 559.85 | 559.85 | — |
| CHICOPEE | 41,882 | 628.04 | 627.19 | .85 |
| TAUNTON | 39,255 | 366.97 | 366.97 | — |
| WALTHAM | 34,746 | 852.56 | 832.54 | 20.02 |
| REVERE | 33,261 | 77.00 | 77.00 | — |
| NORTHAMPTON | 24,145 | 1,001.36 | 1,001.36 | — |
| GLOUCESTER | 23,375 | — | — | — |
| NORTH ADAMS | 22,717 | 535.55 | 535.55 | — |
| BEVERLY | 22,685 | 226.67 | 226.67 | — |
| LEOMINSTER | 22,120 | 377.15 | 377.15 | — |
| ATTLEBORO | 20,623 | 906.68 | 906.68 | — |
| MELROSE | 20,165 | 962.18 | 962.18 | — |
| PEABODY | 19,870 | — | — | — |
| WESTFIELD | 19,342 | — | — | — |
| GARDNER | 18,730 | — | — | — |
| WOBURN | 18,370 | 370.50 | 370.50 | — |
| MARLBOROUGH | 16,236 | — | — | — |
| NEWBURYPORT | 15,656 | 641.69 | 229.69 | 412.00 |
| 39 Cities | 2,909,767 | \$55,525.37 | \$53,506.38 | \$2,018.99 |

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

| CITIES. | Popu- lation of 1925 | A TOTAL RECEIPTS | B Parks and Gardens | C Play- grounds and Gym- nasia | D Bathhouses and Beaches | E Celebra- tions and Entertain- ments |
|-----------------|----------------------------|----------------------------|-------------------------------|--|---------------------------------------|---|
| BOSTON . . | 779,620 | \$94,786.40 | \$53,225.03 | \$2,461.72 | \$39,047.15 | \$52.50 |
| WORCESTER . . | 190,757 | 16,877.88 | 6,045.78 | 10,832.10 | — | — |
| SPRINGFIELD . . | 142,065 | 8,734.68 | 5,477.39 | — | 3,257.29 | — |
| FALL RIVER . . | 128,993 | 375.00 | 375.00 | — | — | — |
| CAMBRIDGE . . | 119,669 | 3,059.32 | 98.85 | 2,121.40 | 839.07 | — |
| NEW BEDFORD . . | 119,539 | 5,308.12 | 1,279.82 | — | 4,028.30 | — |
| LOWELL . . | 110,296 | 7,785.05 | 6,997.00 | — | 788.05 | — |
| LYNN . . | 103,081 | 1,090.98 | 1,090.98 | — | — | — |
| SOMERVILLE . . | 99,032 | 1,041.05 | — | — | 1,041.05 | — |
| LAWRENCE . . | 93,527 | 334.00 | 334.00 | — | — | — |
| BROCKTON . . | 65,343 | — | — | — | — | — |
| HOLYOKE . . | 60,335 | — | — | — | — | — |
| QUINCY . . | 60,055 | — | — | — | — | — |
| NEWTON . . | 53,003 | 518.46 | — | 518.46 | — | — |
| MALDEN . . | 51,789 | 34.00 | 34.00 | — | — | — |
| HAVERHILL . . | 49,232 | 359.23 | 359.23 | — | — | — |
| MEDFORD . . | 47,627 | 1.62 | 1.62 | — | — | — |
| CHELSEA . . | 47,247 | 351.95 | — | 351.95 | — | — |
| PITTSFIELD . . | 46,877 | 1,259.10 | 174.00 | — | 1,085.10 | — |
| FITCHBURG . . | 43,609 | 2,190.71 | 2,190.71 | — | — | — |
| SALEM . . | 42,821 | 2,419.28 | 1,539.56 | — | 879.72 | — |
| EVERETT . . | 42,072 | 280.00 | 100.00 | 180.00 | — | — |
| CHICOPEE . . | 41,882 | — | — | — | — | — |
| TAUNTON . . | 39,255 | — | — | — | — | — |
| WALTHAM . . | 34,746 | 100.00 | 100.00 | — | — | — |
| REVERE . . | 33,261 | — | — | — | — | — |
| NORTHAMPTON . . | 24,145 | 70.00 | — | 70.00 | — | — |
| GLOUCESTER . . | 23,375 | 501.30 | 501.30 | — | — | — |
| NORTH ADAMS . . | 22,717 | 410.00 | — | 410.00 | — | — |
| BEVERLY . . | 22,685 | 889.85 | — | 91.00 | 798.85 | — |
| LEOMINSTER . . | 22,120 | 3.00 | 3.00 | — | — | — |
| ATTLEBORO . . | 20,623 | 76.00 | 76.00 | — | — | — |
| MELROSE . . | 20,165 | 343.64 | 34.00 | 120.39 | 189.25 | — |
| PEABODY . . | 19,870 | 2,701.33 | — | 2,701.33 | — | — |
| WESTFIELD . . | 19,342 | — | — | — | — | — |
| GARDNER . . | 18,730 | 5,785.59 | — | 20.00 | 5,765.59 | — |
| WOBURN . . | 18,370 | — | — | — | — | — |
| MARLBOROUGH . . | 16,236 | — | — | — | — | — |
| NEWBURYPORT . . | 15,656 | 65.00 | 65.00 | — | — | — |
| 39 Cities . . | 2,909,767 | \$157,752.54 | \$80,102.27 | \$19,878.35 | \$57,719.42 | \$52.50 |

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

| CITIES. | A TOTAL RECEIPTS | B | | | | E. ON TRUST AND INVESTMENT FUNDS | | | | F Miscella- neous |
|-------------|------------------------|----------------|--------------|-------------------------------------|--------------|----------------------------------|--------------|-----------------------------------|--------------|-------------------------|
| | | On Deposits | On Taxes | D On Special As- sessments | Charity | PUBLIC TRUST FUNDS | | | | Investment Funds |
| | | | | | | School | Library | Cemetery (for General Care) | Other | |
| BOSTON | \$1,315,589.63 | \$12,953.44 | \$219,402.75 | \$61,523.48 | \$48,168.39 | \$29,746.70 | \$24,852.54 | \$600.00 | \$725,779.37 | \$48,812.96 |
| WORCESTER | 137,411.32 | 19,338.98 | 74,494.60 | 5,313.18 | 18,205.21 | 677.55 | 5,385.55 | 129.08 | 13,003.93 | 862.04 |
| SPRINGFIELD | 95,178.03 | 31,739.03 | 54,345.71 | 6,656.40 | 1,364.11 | — | — | — | 1,052.78 | — |
| FALL RIVER | 46,236.15 | 13,189.65 | 29,991.42 | 179.65 | — | 2,625.43 | 250.00 | — | 1,200.00 | — |
| CAMBRIDGE | 67,626.23 | 14,382.62 | 48,007.75 | 2,155.32 | 644.33 | — | — | — | — | — |
| NEW BEDFORD | 56,637.05 | 20,191.15 | 18,608.49 | 1,107.78 | — | 3,051.66 | 13,044.25 | 45.50 | — | 633.72 |
| LOWELL | 51,438.22 | 9,896.25 | 35,219.27 | 79.53 | 1,288.84 | 7.57 | 4,901.26 | — | — | — |
| LYNN | 45,957.33 | 5,875.69 | 31,628.54 | 109.93 | 97.66 | 153.36 | 2,697.83 | — | 624.58 | 2,799.74 |
| SOMERVILLE | 28,261.13 | 10,551.72 | 16,264.94 | 282.59 | 75.05 | 228.00 | 854.32 | — | — | — |
| LAWRENCE | 21,559.97 | 11,559.97 | 24,529.25 | — | — | 194.05 | 229.50 | — | 56.74 | 4.51 |
| BROCKTON | 54,654.04 | 5,925.56 | 38,044.19 | 6,860.93 | 3,472.78 | — | 350.58 | — | 120.00 | — |
| HOLYOKE | 85,634.59 | 23,005.70 | 29,329.55 | 1,469.34 | 1,469.34 | 19,500.10 | 2,299.00 | 140.00 | — | 31,710.00 |
| QUINCY | 90,828.44 | 25,621.98 | 36,531.84 | 6,644.51 | 91.01 | 18.20 | 2,815.89 | — | 390.12 | 2,227.38 |
| NEWTON | 50,358.45 | 9,730.72 | 22,216.80 | 9,036.69 | 977.12 | — | 16,799.00 | — | 63.72 | 532.82 |
| MALDEN | 42,958.33 | 10,854.46 | 23,088.20 | 43.99 | 337.18 | 207.06 | 7,352.37 | 34.75 | 66.53 | 2,133.91 |
| HAVERHILL | 40,138.57 | 15,209.59 | 16,707.60 | 868.43 | 2,460.18 | 3,055.18 | 150.47 | — | 1,243.45 | — |
| MEDFORD | 32,088.74 | 4,813.96 | 26,182.75 | — | 144.16 | — | 547.87 | — | 400.00 | — |
| CHelsea | 18,650.35 | 5,532.84 | 10,247.15 | 2,870.36 | — | 62.50 | 1,773.97 | — | 2,188.36 | — |
| PITTSFIELD | 41,634.61 | 6,571.29 | 15,911.79 | 1,700.91 | 13,425.79 | 1,074.20 | 1,955.43 | 1,578.50 | 941.71 | — |
| FITCHBURG | 36,223.52 | 9,053.50 | 14,895.81 | 77.61 | 6,646.76 | 1,829.47 | — | — | — | — |
| SALEM | 18,234.73 | 5,855.57 | 9,962.90 | 586.79 | — | — | 301.60 | 356.32 | — | — |
| EVERETT | 22,391.65 | 7,772.93 | 13,100.39 | 307.84 | 552.57 | — | 1,809.28 | — | — | 1,055.47 |
| CHICOPPEE | 22,029.29 | 9,170.95 | 9,315.52 | 678.07 | — | — | 335.60 | — | — | 1,539.79 |
| TAUNTON | 22,544.49 | 5,876.10 | 12,506.49 | 673.08 | 1,613.43 | — | 71.28 | — | 9.79 | 355.35 |
| WALTHAM | 29,035.31 | 3,797.64 | 23,733.20 | 1,423.40 | — | 160.02 | 20,709.42 | 666.84 | 278.55 | — |
| REVERE | 34,574.27 | 5,529.80 | 4,866.64 | 1,231.13 | 1,884.52 | 640.06 | — | — | 1,315.75 | — |
| NORTHAMPTON | 16,517.86 | 4,103.03 | 8,736.58 | — | 1,710.76 | — | — | — | — | 12.00 |
| GLOUCESTER | 4,949.80 | 1,397.58 | 2,799.58 | 74.47 | 26.78 | — | — | — | — | 592.71 |
| NORF ADAMS | 26,373.76 | 13,029.22 | 6,848.00 | 1,267.85 | 50.00 | 273.20 | 4,905.49 | — | — | — |
| BEVERLY | 2,463.31 | 911.85 | 464.42 | — | 433.75 | 127.50 | — | — | — | 405.81 |
| LEOMINSTER | 31,152.76 | 988.87 | 9,835.38 | 97.73 | 11,313.41 | — | — | — | — | 5,596.52 |
| ATLANTIC | 29,385.82 | 5,630.84 | 19,307.03 | 3,764.88 | 63.74 | 72.50 | 743.93 | — | 2,547.35 | — |
| MELROSE | 9,546.48 | 2,561.73 | 6,162.93 | 101.66 | 516.87 | 99.64 | 142.58 | — | 404.25 | — |
| TEARODY | 12,663.27 | 6,986.78 | 5,667.77 | — | — | — | — | — | — | — |
| WESTFIELD | 2,648.01 | 4,318.07 | — | 1,428.38 | — | — | — | — | — | — |
| GARDNER | 8,394.46 | 2,648.01 | 7,867.49 | — | — | — | — | — | — | — |
| WOBURN | 19,584.67 | 5,049.60 | 7,867.49 | 58.58 | 454.04 | 428.43 | 5,095.44 | — | 47.21 | 1,142.10 |
| MARLBOROUGH | 14,345.98 | 8,532.86 | 4,222.43 | — | 676.65 | 242.29 | 700.05 | — | 16.99 | 71.53 |
| NEWBURYPORT | 18,343.68 | 2,720.12 | 4,467.96 | — | — | 767.50 | 4,302.35 | — | 4,584.99 | — |
| 39 Cities | \$2,768,332.74 | \$513,761.54 | \$961,673.83 | \$116,072.98 | \$118,178.42 | \$65,242.17 | \$126,791.72 | \$3,551.59 | \$756,319.18 | \$100,670.30 |

TABLE VI. Summary of Revenue Receipts.

| CITIES. | A | B | C | D | E | F | G | H | I | J | K | L |
|-------------------|------------------|----------------------|--------------------|------------------|-----------------------|---------------------|------------------|--------------|----------------------------|-----------------|--------------|----------------|
| TOTAL RECEIPTS | Taxes | Licenses and Permits | Fines and Forfeits | Grants and Gifts | Other General Revenue | Special Assessments | Minor Privileges | Departmental | Public Service Enterprises | Cemeteries | Interest | |
| Boston . . . | \$58,727,213.87 | \$45,723,892.49 | \$343,855.68 | \$243,836.64 | \$465,856.09 | \$19,109.29 | \$512,001.82 | \$45,715.00 | \$2,010,409.48 | \$6,402,912.92 | \$61,408.29 | \$2,898,216.17 |
| Worcester . . . | 10,631,285.35 | 8,512,089.44 | 37,608.21 | 25,079.27 | 153,755.53 | 61.39 | 167,438.82 | 400.00 | 702,930.55 | 658,637.45 | 57,456.58 | 295,828.11 |
| Springfield . . . | 8,515,809.59 | 5,721,511.51 | 37,743.52 | 114,732.45 | — | — | 223,495.68 | 25.00 | 465,951.17 | 649,701.94 | — | 123,739.92 |
| Fall River . . . | 10,166,901.78 | 8,515,809.59 | 13,533.72 | 23,315.99 | 80,747.65 | — | 36,527.59 | 300.00 | 228,077.96 | 380,099.03 | 32,557.35 | 155,809.33 |
| Cambridge . . . | 6,735,245.26 | 5,589,610.05 | 32,504.00 | 15,917.42 | 33,836.85 | 4,000.00 | 12,196.81 | 1,313.00 | 300,775.99 | 438,178.05 | 45,096.50 | 21,816.59 |
| New Bedford . . . | 7,536,316.55 | 6,445,503.75 | 21,896.23 | 38,704.90 | 113,313.43 | — | 86,534.87 | — | 280,045.05 | 352,871.94 | 41,617.61 | 145,325.36 |
| Lowell . . . | 5,238,600.42 | 4,306,685.21 | 15,957.92 | 28,255.40 | 163,736.25 | — | 45,289.32 | 100.00 | 206,780.52 | 371,235.74 | 31,876.29 | 61,683.63 |
| Lynn . . . | 3,730,219.33 | 3,871,219.07 | 15,977.80 | 27,986.62 | 21,486.94 | — | 35,252.27 | — | 214,231.61 | 407,155.74 | 52,346.86 | 81,462.42 |
| Somerville . . . | 3,737,639.37 | 3,098,288.69 | 12,416.28 | 15,411.23 | 29,220.28 | 40.00 | 74,355.54 | — | 168,938.18 | 305,708.04 | — | 28,261.13 |
| Lawrence . . . | 4,741,430.78 | 4,144,430.78 | 17,408.35 | 47,617.00 | 36,356.59 | — | 34,355.54 | — | 111,695.27 | 276,911.65 | 56,244.15 | 26,241.13 |
| Holyoke . . . | 3,486,155.07 | 2,800,059.49 | 10,939.38 | 15,461.31 | 17,887.67 | — | 44,078.56 | 13.25 | 101,593.98 | 150,642.27 | 16,434.30 | 77,838.84 |
| Quincy . . . | 4,646,034.88 | 3,355.14 | 17,362.14 | 9,448.27 | 40,666.30 | 368.00 | 53,671.80 | — | 163,071.07 | 283,265.59 | 23,217.37 | 90,828.44 |
| Newton . . . | 2,991,396.82 | 2,309,865.84 | 3,887.75 | 5,539.98 | 52,011.21 | — | 119,867.97 | — | 108,380.44 | 244,139.44 | 31.24 | 101,008.45 |
| Malden . . . | 3,748,793.40 | 3,113,836.92 | 9,395.38 | 8,705.93 | 11,170.76 | — | 64,558.03 | 200.00 | 167,548.22 | 175,401.72 | 22,194.96 | 75,240.78 |
| Haverhill . . . | 2,425,864.61 | 1,937,145.30 | 9,395.38 | 4,684.92 | 13,513.44 | — | 18,782.34 | 505.00 | 63,155.32 | 126,566.34 | 86.00 | 60,208.29 |
| Medford . . . | 2,138,892.57 | 1,827,410.20 | 10,473.80 | 5,876.64 | 6,580.84 | — | 25,529.52 | — | 88,158.48 | 150,298.46 | 21,009.47 | 50,290.74 |
| Chelsea . . . | 2,145,125.47 | 1,784,403.20 | 9,648.30 | 13,032.04 | 10,054.50 | 1.36 | 22,941.43 | — | 63,590.23 | 156,230.00 | — | 66,054.74 |
| Pittsfield . . . | 2,027,632.65 | 1,692,245.71 | 4,891.19 | 6,930.71 | 11,420.45 | 7.00 | 73,952.44 | 10.00 | 179,986.71 | 151,512.07 | 13,357.03 | 18,650.35 |
| Fitchburg . . . | 2,072,632.65 | 1,641,081.76 | 6,025.89 | 3,583.48 | 13,118.83 | 146.00 | 17,871.80 | — | 123,989.02 | 191,508.66 | 6,693.35 | 36,223.52 |
| Salem . . . | 2,190,961.87 | 1,794,546.85 | 3,337.29 | 6,347.89 | 11,386.15 | — | 69,874.41 | — | 55,524.50 | 498,411.26 | 16,711.68 | 31,932.55 |
| Everett . . . | 1,960,908.20 | 1,627,298.41 | 4,943.75 | 4,278.30 | 16,127.57 | — | 21,845.61 | — | 55,524.50 | 498,411.26 | 4,482.28 | 22,391.65 |
| Chicopee . . . | 2,226,816.36 | 1,567,919.91 | 4,127.00 | 9,992.50 | 20,609.47 | — | 43,357.79 | — | 90,991.69 | 629,320.21 | 11,324.47 | 54,187.57 |
| Taunton . . . | 2,058,697.20 | 1,242,638.39 | 3,594.40 | 4,652.16 | 12,554.12 | — | 9,134.19 | 300.00 | 58,417.73 | 110,188.39 | 17,896.20 | 25,141.80 |
| Waltham . . . | 1,583,782.47 | 1,346,569.43 | 3,886.50 | 9,172.07 | 7,669.33 | — | 4,841.02 | — | 54,428.61 | 101,445.53 | — | 20,035.31 |
| Revere . . . | 1,615,745.23 | 1,379,907.48 | 12,504.71 | 4,879.56 | 6,595.45 | 51.32 | 26,647.26 | 250.00 | 49,266.36 | 136,637.83 | 3,263.50 | 34,574.27 |
| Northampton . . . | 1,051,606.21 | 768,048.16 | 2,990.45 | 8,386.92 | 37,037.68 | 21.85 | 11,329.19 | — | 47,016.07 | 143,843.49 | 1,113.62 | 16,517.86 |
| Gloucester . . . | 1,268,208.55 | 1,043,599.08 | 4,660.00 | 4,095.00 | 7,098.39 | 7.79 | 257.25 | — | 27,577.24 | 83,949.22 | 7,008.03 | 4,949.80 |
| North Adams . . . | 927,069.72 | 783,436.80 | 1,929.00 | 6,314.50 | 6,513.77 | — | 5,391.36 | — | 62,440.74 | 79,655.67 | 8,317.23 | 26,373.76 |
| Beverly . . . | 1,417,468.78 | 1,220,368.83 | 1,955.33 | 2,237.47 | 9,902.36 | — | 6,717.37 | — | 39,255.46 | 69,321.59 | 4,058.23 | 6,597.24 |
| Leominster . . . | 1,170,579.68 | 575,338.84 | 1,128.00 | 2,973.71 | 11,943.77 | — | 4,497.02 | — | 41,408.12 | 89,259.10 | 12,648.26 | 38,145.27 |
| Attleboro . . . | 954,455.42 | 768,538.43 | 2,439.27 | 2,013.66 | 5,128.55 | — | 22,136.92 | — | 45,684.28 | 68,586.50 | 9,546.48 | 47,139.13 |
| Milwau . . . | 1,078,105.15 | 827,621.27 | 2,837.00 | 1,293.59 | 5,128.55 | — | 4,369.25 | — | 72,378.17 | 475,308.83 | 5,311.63 | 12,683.27 |
| Pelabody . . . | 1,836,624.60 | 739,551.75 | 2,030.90 | 5,559.55 | 2,571.44 | — | 4,219.36 | — | 29,183.75 | 420,103.67 | — | 12,683.27 |
| Warefield . . . | 1,062,680.10 | 562,501.90 | 4,402.35 | 6,304.69 | 23,301.11 | — | 13,093.66 | — | 41,558.03 | 81,558.74 | 5,423.38 | 8,394.46 |
| Gardner . . . | 921,911.61 | 758,984.46 | 3,681.00 | 2,454.42 | 6,786.46 | — | 406.90 | 50.00 | 58,314.67 | 116,220.26 | 10,442.45 | 19,884.67 |
| Woburn . . . | 802,942.44 | 591,484.96 | 2,198.52 | 2,142.00 | 2,089.01 | — | 6,535.42 | — | 37,367.01 | 60,028.53 | 1,350.61 | 20,655.94 |
| Marlborough . . . | 662,309.16 | 529,097.98 | 1,098.00 | 1,098.00 | 5,267.17 | — | 5,924.34 | — | 39,507.25 | 71,818.95 | 83.50 | 22,517.05 |
| Newburyport . . . | 626,769.35 | 481,828.79 | 1,588.00 | 1,995.96 | 1,505.51 | — | 5,924.34 | — | 39,507.25 | 71,818.95 | 83.50 | 22,517.05 |
| 39 Cities . . . | \$171,531,690.55 | \$136,600,963.71 | \$703,638.03 | \$675,767.17 | \$1,651,218.23 | \$24,117.21 | \$1,886,072.04 | \$51,231.75 | \$7,060,366.91 | \$17,108,001.98 | \$565,298.60 | \$5,205,014.92 |

1 Includes \$5 from administration of trust funds.

2 Includes \$25 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

| CITIES. | Population of 1925 | A TOTAL EX- PENSES | B Legislative | C Executive | D Financial | E Other General Departments | F Municipal Buildings |
|---------------|-----------------------|--------------------------|------------------|----------------|----------------|-----------------------------------|-----------------------------|
| BOSTON . | 779,620 | \$1,834,120.97 | \$76,197.11 | \$62,562.82 | \$731,738.78 | \$713,259.71 | \$250,362.55 |
| WORCESTER . | 190,757 | 308,280.56 | 11,268.52 | 15,202.04 | 123,517.85 | 116,486.35 | 41,805.80 |
| SPRINGFIELD . | 142,065 | 423,269.46 | 4,978.92 | 10,185.44 | 148,904.96 | 148,904.96 | 93,870.96 |
| FALL RIVER . | 128,993 | 226,186.61 | 16,617.09 | 12,455.93 | 69,026.09 | 101,596.25 | 26,491.25 |
| CAMBRIDGE . | 119,669 | 272,177.69 | 27,433.51 | 16,056.24 | 107,199.08 | 82,310.19 | 39,178.67 |
| NEW BEDFORD . | 119,539 | 257,828.98 | 12,916.88 | 15,240.69 | 13,764.22 | 107,052.27 | 46,650.99 |
| LOWELL . | 110,296 | 248,028.58 | 9,378.81 | 15,240.69 | 74,140.81 | 116,631.72 | 32,636.55 |
| LYNN . | 103,081 | 170,536.56 | 7,493.17 | 9,247.95 | 60,611.59 | 59,035.21 | 35,648.61 |
| SOMERVILLE . | 99,032 | 135,744.16 | 4,456.71 | 18,481.22 | 58,126.27 | 51,556.05 | 12,357.18 |
| LAWRENCE . | 93,527 | 158,239.92 | — | 8,003.72 | 61,928.36 | 62,970.29 | 14,860.05 |
| BROCKTON . | 65,343 | 147,527.36 | 5,098.12 | 5,410.25 | 54,907.54 | 55,845.39 | 23,672.59 |
| HOLYOKE . | 60,335 | 152,287.32 | 2,251.10 | 5,410.25 | 50,291.34 | 67,816.36 | 26,518.27 |
| QUINCY . | 60,055 | 123,172.98 | 6,280.85 | 8,751.61 | 54,693.47 | 43,832.96 | 9,614.09 |
| NEWTON . | 53,003 | 143,295.86 | 176.75 | 6,899.84 | 52,404.72 | 64,159.68 | 19,654.87 |
| MALDEN . | 51,789 | 82,321.03 | 3,322.66 | 6,268.13 | 38,466.09 | 31,273.99 | 2,990.16 |
| HAVERHILL . | 49,932 | 91,297.21 | — | 12,589.32 | 36,481.62 | 29,365.91 | 12,880.36 |
| MEDFORD . | 47,827 | 103,171.24 | 2,722.06 | 6,671.73 | 41,250.23 | 40,088.15 | 12,439.07 |
| CHELSEA . | 47,247 | 111,178.08 | 10,688.82 | 7,599.48 | 28,115.67 | 32,773.98 | 32,000.13 |
| PITTSFIELD . | 46,877 | 78,972.27 | 1,067.81 | 1,840.76 | 34,006.37 | 37,289.72 | 4,367.61 |
| FITCHBURG . | 43,609 | 86,796.99 | 5,663.12 | 4,331.37 | 29,616.10 | 39,209.10 | 7,987.30 |
| SALEM . | 42,821 | 93,456.60 | 8,913.76 | 5,812.47 | 32,685.59 | 39,620.79 | 6,415.99 |
| EVERETT . | 42,072 | 95,772.72 | 9,616.43 | 6,534.97 | 35,709.28 | 38,037.01 | 4,837.91 |
| CHICOPEE . | 41,882 | 76,462.00 | 1,127.04 | 4,430.84 | 32,723.18 | 22,101.13 | 13,079.81 |
| TAUNTON . | 39,255 | 68,485.84 | 5,466.43 | 4,961.99 | 26,932.49 | 24,993.37 | 6,131.56 |
| WALTHAM . | 37,746 | 80,402.30 | 7,334.00 | 10,138.36 | 26,508.53 | 32,474.00 | 8,035.63 |
| REVERE . | 33,261 | 97,437.33 | 6,428.23 | 10,578.09 | 39,062.80 | 33,332.58 | 8,580.84 |
| NORTHAMPTON . | 24,145 | 50,231.77 | 261.61 | 1,437.79 | 19,112.94 | 20,838.59 | 7,105.90 |
| GLoucester . | 23,375 | 63,999.87 | — | 9,760.42 | 26,459.75 | 20,673.80 | 1,112.90 |
| NORTH ADAMS . | 22,717 | 44,962.53 | 198.16 | 1,097.40 | 20,460.11 | 20,173.64 | 3,033.22 |
| DEVERLY . | 22,685 | 68,323.22 | 5,989.01 | 4,495.40 | 25,658.36 | 25,642.86 | 6,537.59 |
| LEOMINSTER . | 22,190 | 34,378.36 | 2,877.48 | 1,672.95 | 14,269.27 | 7,614.09 | 8,144.56 |
| ATLEBORO . | 20,623 | 51,483.59 | 1,113.69 | 3,228.87 | 21,639.03 | 23,643.70 | 2,858.30 |
| MELROSE . | 20,165 | 64,653.23 | 1,761.97 | 2,371.72 | 19,659.74 | 11,454.31 | 13,268.83 |
| PEABODY . | 19,870 | 49,274.83 | 2,933.35 | 3,482.75 | 23,083.67 | 17,590.97 | 8,340.75 |
| WESTFIELD . | 19,342 | 39,947.17 | 2,725.23 | 3,790.46 | 14,697.48 | 13,878.78 | 4,925.03 |
| GARDNER . | 18,730 | 34,969.70 | 2,495.76 | 2,929.97 | 14,785.75 | 11,253.10 | 3,505.12 |
| WOBURN . | 18,370 | 42,289.10 | 1,325.72 | 2,303.05 | 16,837.14 | 18,681.47 | 3,141.72 |
| MARLBOROUGH . | 16,236 | 38,573.94 | 3,885.47 | 2,217.92 | 17,315.26 | 12,047.01 | 17,315.26 |
| NEWBURYPORT . | 15,656 | 26,685.83 | 507.83 | 1,287.67 | 14,624.89 | 6,812.36 | 3,453.08 |
| 39 Cities . | 2,909,767 | \$6,276,221.76 | \$271,763.18 | \$331,814.03 | \$2,392,867.37 | \$2,413,359.49 | \$866,417.69 |

TABLE VII. — *Maintenance of Departments — Continued.*
I D. Financial Departments of General Government.

| CITIES. | TOTAL EXPENSES | FINANCIAL | | | | | Other Finance Offices and Accounts |
|-------------|----------------|-----------------------------------|--------------|--------------|--------------|-----------------------|------------------------------------|
| | | Auditor, Accountant, and Auditing | Treasurer | Collector | Assessors | License Commissioners | |
| BOSTON | \$731,738.78 | \$70,576.16 | \$60,665.36 | \$250,508.73 | \$271,806.12 | \$29,940.57 | \$48,241.84 |
| WORCESTER | 123,517.85 | 20,335.29 | 147,243.83 | — | 46,531.45 | 6,362.29 | 3,044.99 |
| SPRINGFIELD | 165,329.51 | 22,758.05 | 20,306.09 | 37,478.86 | 75,956.70 | 611.24 | 8,223.57 |
| FALL RIVER | 69,026.09 | 13,032.52 | 11,002.82 | 16,333.83 | 27,870.35 | — | 7,786.57 |
| CAMBRIDGE | 107,199.08 | 18,606.19 | 156,096.22 | — | 26,141.08 | 4,140.63 | 2,915.98 |
| NEW BEDFORD | 77,442.62 | 13,640.91 | 131,513.92 | — | 27,395.75 | 3,612.04 | 1,280.00 |
| LOWELL | 74,140.81 | 14,738.06 | 124,452.29 | — | 25,014.30 | 5,382.52 | 5,382.64 |
| LYNN | 60,641.59 | 7,260.86 | 8,764.74 | 14,090.81 | 28,303.52 | 316.66 | 1,905.00 |
| SOMERVILLE | 58,126.27 | 6,762.69 | 124,751.36 | — | 23,868.00 | 2,594.22 | 1,590.00 |
| LAWRENCE | 61,928.36 | 10,668.97 | 9,961.00 | 19,914.41 | 16,876.61 | 2,782.37 | 1,725.00 |
| BROCKTON | 50,291.34 | 6,288.63 | 7,150.96 | 17,305.19 | 22,573.56 | 24.20 | 1,565.00 |
| HOLYOKE | 54,907.50 | 7,234.53 | 8,667.73 | 11,800.00 | 20,181.52 | 632.06 | 1,775.50 |
| QUINCY | 54,693.47 | 8,450.12 | 6,216.82 | 12,417.07 | 25,728.61 | 225.85 | 1,655.00 |
| NEWTON | 52,404.72 | 9,782.81 | 117,191.24 | — | 24,922.17 | — | 508.50 |
| MALDEN | 38,466.09 | 5,380.70 | 114,150.78 | — | 16,284.61 | — | 2,650.00 |
| HAVERHILL | 36,481.62 | 8,452.06 | 110,320.52 | — | 16,011.25 | 750.00 | 947.79 |
| MEDFORD | 41,250.23 | 6,885.32 | 3,500.00 | 13,256.93 | 15,522.98 | 1,514.00 | 2,085.00 |
| CHELSEA | 28,115.67 | 2,720.09 | 111,415.96 | — | 12,215.62 | — | 250.00 |
| PITTSFIELD | 34,406.37 | 4,834.73 | 4,183.19 | 7,658.66 | 16,847.29 | 430.32 | 382.50 |
| FITCHBURG | 29,616.10 | 5,357.50 | 19,886.57 | 7,622.80 | 13,021.71 | — | 920.00 |
| SALEM | 32,093.59 | 4,394.15 | 4,394.15 | 7,676.22 | 16,233.14 | — | 245.00 |
| EVERETT | 33,709.28 | 7,035.24 | 6,093.53 | 10,943.47 | 14,364.29 | — | 540.00 |
| CHICOPEE | 33,723.18 | 4,203.31 | 4,203.31 | — | 11,582.51 | 306.50 | 1,455.00 |
| TAUNTON | 26,932.49 | 5,133.38 | 19,006.65 | — | 10,939.49 | 590.50 | 1,232.47 |
| WALTHAM | 26,508.53 | 4,585.13 | 12,106.89 | — | 8,996.51 | — | 820.00 |
| REVERE | 39,062.80 | 6,611.66 | 5,508.81 | 11,467.85 | 14,519.48 | — | 955.00 |
| NORTHAMPTON | 19,112.94 | 4,131.62 | 3,662.24 | 4,862.22 | 5,632.88 | 158.98 | 665.00 |
| GROUCESTER | 26,459.75 | 4,052.54 | 3,832.59 | 5,365.85 | 12,098.77 | — | 1,060.00 |
| NORTH ADAMS | 20,460.11 | 3,554.86 | 18,254.04 | — | 8,291.21 | 142.00 | 218.00 |
| BEVERLY | 25,658.36 | 3,583.38 | 4,542.31 | 5,419.50 | 11,603.17 | — | 470.00 |
| LYNNMSTER | 14,269.27 | 1,143.87 | 2,755.18 | 3,170.59 | 6,548.89 | — | 975.00 |
| ATTLEBORO | 21,639.03 | 1,968.34 | 6,229.92 | 4,941.95 | 8,498.82 | — | — |
| MELROSE | 19,659.74 | 4,117.24 | 4,271.31 | 5,143.83 | 5,152.36 | — | — |
| PEABODY | 23,063.67 | 2,801.55 | 3,431.09 | 5,768.91 | 11,062.12 | — | — |
| WESTFIELD | 14,927.48 | 1,776.59 | 16,324.87 | — | 6,226.02 | — | 300.00 |
| GARDNER | 14,785.75 | 3,007.80 | 2,336.78 | 2,705.68 | 6,735.49 | — | 825.00 |
| WOBURN | 16,837.14 | 2,297.15 | 2,898.66 | 4,416.49 | 6,399.84 | — | 1,015.00 |
| MARLBOROUGH | 17,315.26 | 2,210.01 | 15,108.73 | — | 8,620.07 | 361.45 | 266.82 |
| NEWBURYPORT | 14,624.89 | 2,231.95 | 13,877.33 | — | 8,248.79 | — | — |
| 39 Cities | \$2,392,867.37 | \$332,874.39 | \$486,888.79 | \$480,269.85 | \$934,847.03 | \$61,059.14 | \$96,928.17 |

¹ Treasurer and city clerk.

¹ Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

| CITIES. | TOTAL EXPENSES | OTHER GENERAL DEPARTMENTS | | | | | | | |
|-----------------------|-------------------|---------------------------|--------------|-------------------|--------------|--------------|-------------------------------------|------------------------------|---------------|
| | | Law | City Clerk | City Messenger | Public Works | Engineering | Super- intendent of Buildings | Election and Registration | Miscellaneous |
| BOSTON | \$713,259.71 | \$108,509.36 | \$47,703.77 | — | \$86,511.11 | — | \$18,697.23 | \$346,867.19 | \$104,971.05 |
| WORCESTER | 116,486.35 | 12,288.35 | 14,538.64 | \$5,050.20 | — | \$13,820.71 | 24,207.51 | 43,004.90 | 3,576.04 |
| SPRINGFIELD | 148,904.63 | 11,489.74 | 16,343.59 | 2,383.31 | 7,724.42 | 44,417.84 | 21,370.51 | 29,019.73 | 16,155.49 |
| FALL RIVER | 101,596.25 | 17,678.43 | 15,442.64 | 400.00 | — | 17,007.69 | 12,259.23 | 35,980.93 | 2,827.33 |
| CAMBRIDGE | 82,310.19 | 9,111.66 | 14,885.42 | 4,502.14 | — | 8,272.43 | 7,469.52 | 37,475.67 | 593.35 |
| NEW BEDFORD | 107,052.27 | 4,073.52 | 31,642.97 | 200.00 | — | 28,220.77 | 9,244.96 | 25,901.65 | 7,768.42 |
| LOWELL | 116,631.72 | 10,538.11 | 12,206.28 | 2,371.61 | 3,494.57 | 11,815.55 | 9,631.39 | 49,374.53 | 17,199.53 |
| LYNN | 59,035.21 | 7,831.07 | 7,345.23 | — | — | 11,426.89 | 11,426.89 | 16,236.36 | 4,687.23 |
| SOMERVILLE | 51,556.05 | 4,111.68 | 11,355.05 | 3,008.03 | — | 9,421.98 | 7,252.76 | 15,420.29 | 986.26 |
| LAWRENCE | 62,970.29 | 3,600.00 | 9,536.47 | 2,665.20 | — | 9,941.17 | 4,983.82 | 25,161.07 | 7,082.56 |
| BROCKTON | 55,845.39 | 5,326.57 | 9,539.59 | — | — | 19,313.03 | 6,242.09 | 13,861.30 | 1,208.81 |
| HOLYOKE | 67,816.36 | 9,354.13 | 7,091.77 | 2,439.63 | 13,705.08 | 12,638.50 | 8,682.42 | 19,306.67 | 126.87 |
| QUINCY | 43,832.96 | 3,451.70 | 6,154.13 | 800.00 | 7,214.99 | 13,652.76 | 3,173.71 | 11,991.32 | 568.06 |
| NEWTON | 64,159.68 | 2,407.15 | 11,569.46 | 1,937.35 | — | 24,175.03 | — | 9,024.02 | 714.00 |
| MALDEN | 31,273.99 | 2,474.75 | 5,193.48 | 2,048.65 | — | 8,560.41 | — | 11,720.00 | 1,344.30 |
| HAVERHILL | 29,365.91 | 2,078.14 | 6,476.88 | 418.81 | — | 5,453.03 | 1,246.00 | 13,607.00 | 3,465.35 |
| MEDFORD | 40,088.15 | 3,004.45 | 7,290.06 | 2,676.55 | — | 7,824.33 | — | 12,667.80 | 5,685.76 |
| CHELSEA | 32,773.98 | 2,691.48 | 6,171.09 | 3,194.18 | — | 4,215.85 | — | 10,403.97 | 132.47 |
| PITTSFIELD | 37,289.72 | 1,679.50 | 6,873.50 | — | 8,331.04 | 9,869.24 | 5,312.33 | 9,105.84 | 426.85 |
| FITCHBURG | 39,209.10 | 3,312.00 | 6,895.51 | 1,904.95 | 7,925.32 | 4,326.36 | — | 9,518.85 | 6,276.05 |
| SALEM | 39,620.79 | 5,766.00 | 5,740.77 | 2,032.79 | 5,916.67 | 7,144.77 | 3,141.56 | 11,598.25 | 882.38 |
| EVERETT | 39,075.03 | 1,941.66 | 7,136.18 | 236.53 | — | 11,363.36 | — | 4,942.54 | 966.42 |
| CHICOPEE | 22,101.13 | 1,151.91 | 4,777.65 | 1,911.64 | — | 8,350.97 | — | 10,477.80 | 108.16 |
| TAUNTON | 24,993.37 | 1,814.81 | 6,128.62 | 1,528.52 | — | 2,653.56 | 2,281.90 | 5,924.98 | 3,549.45 |
| WALTHAM | 32,474.00 | 3,347.30 | 4,569.87 | 1,600.00 | — | 11,217.40 | 2,265.00 | 6,466.91 | 2,739.31 |
| REVERE | 32,332.58 | 2,859.44 | 4,439.17 | — | 11,988.88 | 4,838.57 | — | 5,520.62 | 3,549.45 |
| NORTHAMPTON | 20,838.59 | 1,839.16 | 5,743.13 | 1,125.76 | — | 6,492.50 | — | 117.42 | 531.83 |
| GLoucester | 38,073.80 | 1,918.45 | 5,835.43 | 1,523.42 | — | 3,982.38 | — | 3,744.60 | 2,897.62 |
| NORTH ADAMS | 20,173.64 | 1,698.50 | 4,647.58 | 1,528.52 | 3,686.36 | 3,498.98 | — | 8,892.40 | 62.25 |
| BEVERLY | 25,642.86 | 2,533.97 | 5,469.35 | 1,513.55 | 4,550.75 | 4,620.59 | — | 3,775.22 | 3,377.24 |
| LEOMINSTER | 7,614.09 | 1,070.35 | 2,768.52 | — | — | 7,052.61 | — | 3,218.91 | 245.27 |
| ATLEBORO | 23,643.70 | 1,030.70 | 3,642.30 | 1,249.34 | 7,714.90 | 5,786.97 | — | 4,497.59 | 10.00 |
| MELROSE | 27,590.97 | 1,011.65 | 3,208.00 | — | 12,408.19 | — | — | 5,498.33 | 333.09 |
| PEABODY | 11,454.31 | 2,747.98 | 3,330.12 | — | 6,746.89 | — | — | 2,760.16 | 247.30 |
| WESTFIELD | 13,878.78 | 1,031.61 | 2,528.60 | — | — | — | — | 3,091.50 | 1,158.13 |
| GARDNER | 11,253.10 | 2,137.06 | 3,197.14 | — | 7,176.86 | 3,162.85 | — | 2,916.00 | — |
| WARREN | 18,681.47 | 1,223.00 | 3,197.14 | 550.00 | — | 129.04 | — | 2,947.30 | 10.00 |
| WOBURN | 12,047.01 | 2,245.47 | 2,950.47 | — | — | 3,925.33 | — | — | — |
| MARLBOROUGH | 6,812.36 | 825.34 | 2,463.08 | 200.00 | — | — | — | 3,323.94 | — |
| NEWBURYPORT | | | | | | | | | |
| 39 Cities | \$2,413,359.49 | \$267,326.88 | \$333,185.51 | \$49,472.16 | \$195,096.03 | \$348,674.21 | \$165,064.07 | \$852,667.11 | \$201,873.52 |

¹Included in Table 1 D. See Treasurer.

TABLE VII. — *Maintenance of Departments — Continued.*
 2. *Protection of Persons and Property.*

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B Police Department | C Fire Department | D Militia | E Inspection | F Forestry | G Other Protection of Persons and Property |
|-----------------------|-----------------------|------------------------|---------------------------|-------------------------|--------------|-----------------|---------------|--|
| BOSTON | 779,620 | \$3,316,047.09 | \$4,300,005.98 | \$3,579,478.06 | \$18,195.27 | \$361,531.94 | \$39,144.50 | \$17,691.34 |
| WORCESTER | 190,757 | 1,622,282.87 | 817,108.29 | 728,808.80 | 2,362.77 | 27,960.37 | 27,960.37 | 600.00 |
| SPRINGFIELD | 142,065 | 1,454,977.90 | 609,642.54 | 756,995.69 | 1,103.89 | 46,508.63 | 40,512.15 | 125.00 |
| FALL RIVER | 128,993 | 965,140.65 | 488,386.14 | 447,651.97 | 500.00 | 13,780.39 | 13,780.39 | 1,840.00 |
| CAMBRIDGE | 119,669 | 919,223.61 | 447,379.41 | 386,924.23 | 1,090.45 | 18,982.15 | 14,950.87 | 48,712.52 |
| NEW BEDFORD | 110,296 | 1,024,009.86 | 504,638.48 | 455,044.23 | 1,465.29 | 20,166.13 | 25,668.21 | 793.00 |
| LOWELL | 103,081 | 809,785.34 | 347,651.27 | 422,651.93 | 2,396.57 | 22,646.57 | 14,283.79 | 135.21 |
| LYNN | 99,032 | 531,978.75 | 274,731.90 | 351,489.08 | 1,882.75 | 7,331.62 | 8,704.09 | 28,094.03 |
| SOMERVILLE | 93,627 | 726,756.67 | 225,264.30 | 265,043.90 | 745.00 | 6,093.72 | 11,058.75 | 23,773.08 |
| LAWRENCE | 95,347 | 632,423.43 | 330,742.55 | 371,103.13 | 498.60 | 14,182.12 | 11,568.94 | 28,094.03 |
| BROCKTON | 65,623 | 484,901.53 | 191,625.43 | 268,651.70 | 258.42 | 11,580.04 | 12,785.37 | 4,279.00 |
| HOLYOKE | 60,335 | 553,128.66 | 212,090.56 | 321,576.74 | — | 9,002.78 | 10,458.58 | — |
| QUINCY | 60,055 | 376,250.92 | 180,401.66 | 171,367.06 | 1,728.27 | 9,775.59 | 12,041.05 | 937.29 |
| NEWTON | 53,003 | 495,117.80 | 235,219.93 | 201,466.88 | 897.00 | 10,807.64 | 45,934.94 | 791.41 |
| MAIDEN | 51,789 | 325,145.85 | 133,531.80 | 166,825.04 | 570.25 | 11,124.67 | 12,492.47 | 601.62 |
| HAYVERHILL | 49,232 | 373,060.48 | 144,240.15 | 205,282.41 | 354.50 | 7,079.47 | 15,261.48 | 842.47 |
| MEDFORD | 47,627 | 262,420.32 | 98,485.49 | 142,251.65 | 2,499.60 | 4,203.50 | 6,850.20 | 8,129.88 |
| CHELSEA | 47,347 | 392,323.95 | 147,401.08 | 215,182.41 | 250.00 | 9,242.49 | 2,530.90 | 17,717.07 |
| PITTSBURG | 46,877 | 217,024.27 | 112,756.75 | 139,206.23 | — | 7,275.90 | 3,163.21 | 5,555.07 |
| FITCHBURG | 43,609 | 282,145.38 | 107,912.60 | 134,584.80 | — | 6,529.55 | 1,393.20 | 10,961.49 |
| SALEM | 42,821 | 289,732.40 | 118,203.32 | 173,060.14 | — | 9,513.20 | 2,046.11 | 22,630.77 |
| EVERETT | 42,072 | 314,340.60 | 90,235.33 | 126,164.10 | — | 4,739.98 | 4,533.23 | 8,929.59 |
| CHICOPEE | 41,882 | 223,372.05 | 98,695.69 | 121,055.07 | 774.41 | 4,385.23 | 3,621.59 | 60.00 |
| TAUNTON | 39,255 | 242,325.05 | 93,443.35 | 90,269.82 | — | 1,938.72 | 9,738.72 | 1,963.94 |
| WALTHAM | 34,746 | 231,904.15 | 67,830.82 | 123,480.76 | 1,904.53 | 2,097.46 | 959.32 | 2,283.78 |
| REVERE | 33,261 | 209,515.27 | 67,830.82 | 67,088.78 | 1,497.10 | 4,385.23 | 3,621.59 | 959.32 |
| NORTHAMPTON | 24,145 | 117,495.73 | 40,843.03 | 82,682.53 | 1,904.53 | 2,097.46 | 4,949.95 | 9,555.81 |
| GOUCESTER | 23,375 | 177,337.43 | 79,109.42 | 53,891.67 | — | 2,097.46 | 4,949.95 | 9,555.81 |
| NORTH ADAMS | 22,717 | 112,721.25 | 53,489.02 | 107,979.01 | — | 2,097.46 | 4,949.95 | 9,555.81 |
| BEVERLY | 22,685 | 216,949.36 | 90,060.05 | 107,979.01 | — | 2,097.46 | 4,949.95 | 9,555.81 |
| LEOMINSTER | 22,120 | 120,987.77 | 18,946.00 | 69,031.79 | — | 2,097.46 | 4,949.95 | 9,555.81 |
| ATLANTIC | 20,623 | 128,835.55 | 38,057.21 | 84,316.77 | 109.84 | 2,417.13 | 3,341.60 | 593.00 |
| MELROSE | 20,165 | 102,075.04 | 40,335.21 | 50,431.86 | 97.15 | 4,082.10 | 6,871.39 | 257.33 |
| PABODY | 18,870 | 163,770.22 | 46,628.58 | 94,113.41 | — | 4,803.63 | 17,292.60 | 932.00 |
| WESTFIELD | 18,342 | 86,691.33 | 36,890.12 | 40,875.39 | 2,412.08 | 2,534.57 | 3,848.20 | 30.97 |
| GARDNER | 17,300 | 67,574.20 | 24,502.40 | 33,391.07 | — | 5,586.01 | 4,094.72 | — |
| WOBURN | 18,370 | 82,869.50 | 33,826.61 | 42,674.40 | 162.00 | 1,729.60 | 4,111.45 | 302.49 |
| MAHLBOROUGH | 16,236 | 88,201.69 | 34,878.44 | 39,618.14 | 100.00 | 2,824.98 | 10,780.43 | 603.00 |
| NEWBURYPORT | 15,656 | 81,751.73 | 36,852.97 | 37,409.76 | — | 1,099.74 | 5,786.26 | — |
| 39 Cities | 2,909,767 | \$23,845,215.74 | \$11,071,263.85 | \$11,270,720.71 | \$45,629.27 | \$737,467.93 | \$474,985.91 | \$245,148.07 |

TABLE VII. — *Maintenance of Departments* — Continued.2 B. *Police Department.*

| CITIES. | A TOTAL EXPENSES | B Salaries and Wages | C Equipment, Maintenance and Repairs | D Fuel and Light | E Maintenance of Buildings and Grounds | F Other Expenses |
|-------------------|------------------------|----------------------------|---|------------------------|---|------------------------|
| BOSTON . . . | \$4,300,005.98 | \$3,860,845.30 | \$194,447.67 | \$55,000.24 | \$127,162.17 | \$62,550.60 |
| WORCESTER . . . | 817,108.29 | 740,378.09 | 38,711.98 | 6,648.75 | 6,833.24 | 24,536.23 |
| SPRINGFIELD . . . | 609,642.54 | 556,317.21 | 21,446.58 | 4,665.89 | 3,821.11 | 23,391.75 |
| FALL RIVER . . . | 488,386.14 | 453,064.63 | 12,061.09 | 4,840.25 | 10,644.14 | 7,776.03 |
| CAMBRIDGE . . . | 447,379.41 | 431,419.73 | 10,491.82 | 1,344.86 | 542.32 | 3,580.68 |
| NEW BEDFORD . . . | 504,638.48 | 482,984.40 | 10,555.97 | 3,671.93 | 2,816.13 | 4,610.05 |
| LOWELL . . . | 347,651.27 | 331,119.32 | 6,413.23 | 2,103.48 | 3,400.98 | 4,614.26 |
| LYNN . . . | 274,731.90 | 252,546.78 | 10,601.44 | 2,542.78 | 2,784.15 | 6,256.75 |
| SOMERVILLE . . . | 225,264.30 | 218,066.90 | 1,932.33 | 1,951.88 | 853.13 | 2,460.06 |
| LAWRENCE . . . | 330,742.55 | 311,897.14 | 5,498.79 | 2,260.26 | 2,359.28 | 8,727.08 |
| BROCKTON . . . | 191,625.43 | 172,577.65 | 10,101.43 | 1,706.82 | 2,759.35 | 4,480.18 |
| HOLYOKE . . . | 212,090.56 | 204,232.44 | 4,814.26 | — | 85.52 | 2,958.34 |
| QUINCY . . . | 180,401.66 | 169,045.46 | 7,131.06 | 1,008.97 | 715.00 | 2,501.17 |
| NEWTON . . . | 235,219.93 | 225,868.89 | 3,694.45 | 1,266.26 | 884.25 | 3,506.08 |
| MALDEN . . . | 133,531.80 | 120,408.10 | 4,089.90 | 1,109.82 | 2,441.16 | 5,482.82 |
| HAVERHILL . . . | 144,240.15 | 135,909.40 | 4,081.02 | 885.96 | 507.60 | 2,856.17 |
| MEDFORD . . . | 98,485.49 | 91,902.93 | 2,679.96 | 1,164.30 | 222.54 | 2,515.76 |
| CHELSEA . . . | 147,401.08 | 137,763.91 | 4,393.88 | 1,763.71 | 2,488.84 | 990.74 |
| PITTSFIELD . . . | 112,756.75 | 104,231.76 | 3,828.44 | 929.68 | 1,815.61 | 1,951.26 |
| FITCHBURG . . . | 107,912.60 | 99,690.69 | 3,369.43 | 1,679.32 | 530.54 | 2,642.62 |
| SALEM . . . | 118,203.32 | 109,853.48 | 2,736.33 | 1,903.69 | 1,995.74 | 1,714.08 |
| EVERETT . . . | 119,220.26 | 115,172.57 | 1,843.73 | 643.33 | 345.21 | 1,215.42 |
| CHICOPEE . . . | 90,235.33 | 80,971.19 | 6,891.93 | 149.51 | 231.36 | 1,991.34 |
| TAUNTON . . . | 98,695.69 | 92,595.60 | 2,495.03 | 1,233.44 | 691.11 | 1,680.51 |
| WALTHAM . . . | 93,443.06 | 86,995.42 | 4,241.83 | 726.02 | 333.19 | 1,146.60 |
| REVERE . . . | 67,830.82 | 64,410.14 | 952.92 | 1,077.49 | 87.52 | 1,302.75 |
| NORTHAMPTON . . . | 40,843.03 | 36,617.55 | 588.14 | 642.10 | 281.55 | 2,713.69 |
| GLOUCESTER . . . | 79,109.42 | 63,582.61 | 4,021.13 | 1,918.35 | 3,794.01 | 5,793.32 |
| NORTH ADAMS . . . | 53,489.02 | 50,723.00 | 402.23 | 598.82 | 344.09 | 1,420.58 |
| BEVERLY . . . | 90,060.05 | 82,914.43 | 3,974.29 | 1,270.03 | 40.25 | 1,861.05 |
| LEOMINSTER . . . | 18,946.00 | 17,078.81 | 1,107.40 | — | — | 759.79 |
| ATTLEBORO . . . | 38,057.21 | 31,917.42 | 2,823.44 | 335.07 | — | 2,981.28 |
| MELROSE . . . | 40,335.21 | 37,577.88 | 1,647.94 | — | 230.30 | 879.09 |
| PEABODY . . . | 46,628.58 | 41,739.96 | 3,169.93 | 10.25 | 453.24 | 1,255.20 |
| WESTFIELD . . . | 36,890.12 | 34,000.10 | 107.59 | 166.38 | 152.12 | 2,463.93 |
| GARDNER . . . | 24,502.40 | 21,501.81 | 1,672.82 | 190.84 | 935.02 | 201.91 |
| WOBURN . . . | 33,826.61 | 32,273.95 | 1,129.47 | 22.22 | 115.10 | 285.87 |
| MARLBOROUGH . . . | 34,878.44 | 29,907.72 | 2,619.44 | 911.89 | 490.29 | 949.10 |
| NEWBURYPORT . . . | 36,852.97 | 34,652.06 | 790.11 | 732.64 | 134.37 | 543.79 |
| 39 Cities . . . | \$11,071,263.85 | \$10,164,756.43 | \$403,560.43 | \$109,077.23 | \$184,321.53 | \$209,548.23 |

TABLE VII. — Maintenance of Departments — Continued.
2 C. Fire Department.

| CITIES. | A TOTAL EXPENSES | B Salaries and Wages | C Equipment, Maintenance, and Repairs | D Hydrant Service | E Fuel and Light | F Maintenance of Buildings and Grounds | G Other Expenses |
|-------------|------------------------|----------------------------|--|----------------------|---------------------|---|---------------------|
| | | | | | | | |
| BOSTON | \$3,579,478.06 | \$3,015,061.32 | \$270,952.44 | — | \$112,821.64 | \$165,129.57 | \$15,513.09 |
| WORCESTER | 728,808.80 | 658,950.75 | 30,798.96 | — | 12,579.79 | 16,602.22 | 9,877.08 |
| SPRINGFIELD | 756,995.69 | 699,451.85 | 28,385.98 | — | 17,100.69 | 7,808.00 | 4,249.17 |
| FALL RIVER | 441,651.97 | 399,043.14 | 16,488.74 | — | 7,777.91 | 16,386.54 | 1,955.64 |
| CAMBRIDGE | 386,924.23 | 363,572.71 | 8,883.89 | — | 8,019.31 | 5,859.90 | 588.33 |
| NEW BEDFORD | 455,044.23 | 422,832.22 | 10,760.37 | — | 11,557.76 | 7,597.73 | 2,206.15 |
| LOWELL | 422,651.93 | 355,650.01 | 36,144.85 | — | 14,546.10 | 13,306.90 | 3,004.07 |
| LYNN | 351,489.08 | 322,401.78 | 13,621.23 | — | 17,664.78 | 2,709.32 | 1,091.97 |
| SOMERVILLE | 265,043.90 | 245,438.80 | 9,205.11 | — | 7,154.29 | 2,174.07 | 1,071.63 |
| LAWRENCE | 371,103.13 | 328,194.64 | 23,358.39 | — | 6,695.77 | 10,428.83 | 3,425.50 |
| BROCKTON | 268,651.70 | 239,959.87 | 12,157.90 | \$12,928.00 | 7,207.23 | 7,207.23 | 2,688.84 |
| HOLYOKE | 321,576.74 | 270,604.88 | 9,432.13 | 16,290.28 | 13,567.63 | 12,005.06 | 3,039.04 |
| QUINCY | 171,367.06 | 138,480.68 | 9,432.13 | — | 2,512.87 | 3,298.52 | 1,271.72 |
| NEWTON | 201,466.88 | 170,917.18 | 15,832.44 | — | 4,440.54 | 9,662.37 | 614.35 |
| MALDEN | 166,825.04 | 146,698.78 | 11,087.08 | — | 3,913.32 | 3,913.32 | 918.26 |
| HAYVERHILL | 205,282.41 | 174,270.05 | 16,606.00 | 3,716.70 | 6,163.25 | 3,243.73 | 1,282.68 |
| MEDFORD | 142,251.65 | 129,323.12 | 4,721.13 | — | 2,662.86 | 4,261.64 | 1,282.90 |
| CHELSEA | 215,182.41 | 187,840.00 | 14,100.54 | 2,492.00 | 3,259.59 | 7,353.52 | 136.76 |
| PITTSFIELD | 87,610.30 | 78,109.75 | 4,353.06 | — | 3,231.32 | 916.46 | 949.71 |
| FITCHBURG | 159,206.23 | 140,453.66 | 9,696.20 | — | 3,055.77 | 5,409.82 | 590.78 |
| SALEM | 134,584.80 | 118,910.94 | 10,081.14 | — | 4,410.70 | 579.55 | 602.47 |
| EVERETT | 173,050.14 | 159,510.34 | 6,419.55 | — | 2,151.33 | 2,657.24 | 2,311.68 |
| CHICOPEE | 126,164.10 | 102,397.58 | 9,185.56 | 7,385.36 | 2,405.82 | 3,837.23 | 932.55 |
| TAUNTON | 121,055.07 | 107,761.84 | 5,689.97 | — | 2,718.02 | 2,981.69 | 1,903.55 |
| WALTHAM | 90,269.82 | 76,677.01 | 7,466.46 | 2,265.00 | 2,344.42 | 1,097.48 | 519.45 |
| REVERE | 123,480.76 | 103,495.73 | 14,170.17 | — | 3,403.57 | 836.10 | 1,575.19 |
| NORTHAMPTON | 67,088.78 | 56,483.12 | 5,870.36 | — | 2,146.48 | 1,898.92 | 689.90 |
| GLOUCESTER | 82,682.53 | 65,978.75 | 8,897.34 | — | 3,578.12 | 2,379.30 | 1,849.02 |
| NORTH ADAMS | 53,891.67 | 48,528.75 | 2,087.09 | — | 1,306.23 | 1,549.00 | 420.60 |
| BEVERLY | 107,979.01 | 96,138.90 | 5,646.69 | — | 4,473.45 | 1,339.43 | 480.54 |
| LEOMINSTER | 69,031.79 | 43,596.81 | 6,354.40 | 14,940.00 | 1,637.34 | 1,322.44 | 1,180.80 |
| ATLIDBORO | 84,316.77 | 57,042.64 | 5,638.06 | 15,240.00 | 2,382.54 | 3,474.13 | 539.40 |
| MELROSE | 50,431.86 | 40,423.76 | 5,511.93 | — | 1,293.91 | 2,073.04 | 1,159.22 |
| PEABODY | 94,113.41 | 66,892.65 | 11,256.03 | 5,228.63 | 3,088.49 | 6,659.06 | 958.55 |
| WESTFIELD | 40,875.39 | 36,733.13 | 2,335.53 | — | 992.99 | 578.92 | 234.82 |
| GARDNER | 33,391.07 | 26,161.59 | 3,766.24 | — | 1,799.86 | 1,207.28 | 456.10 |
| WOBURN | 42,674.40 | 36,513.24 | 4,025.62 | — | 1,117.61 | 693.41 | 324.52 |
| MARLBOROUGH | 39,618.14 | 28,661.69 | 1,472.31 | 6,760.00 | 1,139.05 | 995.79 | 589.30 |
| NEWBURYPORT | 37,400.76 | 16,603.44 | 12,115.93 | 3,500.00 | 2,457.27 | 2,476.26 | 256.86 |
| 39 Cities | \$11,270,720.71 | \$9,775,767.10 | \$683,989.81 | \$90,745.97 | \$305,808.58 | \$341,587.06 | \$72,822.19 |

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

| CITIES. | MILITIA | | INSPECTION | | FORESTRY | | | OTHER PROTECTION OF PERSONS AND PROPERTY | | | |
|-------------|-------------|--------------|--------------|--------------|--------------------------------|---------------------------|-----------------------------|--|-----------------------|------------------------|---------------|
| | Armories | Rifle Ranges | Buildings | Wires | Sealer of Weights and Measures | Insect Pest Extermination | Planting and Trimming Trees | Forest Fires | Electrical Department | Pound and Dog Officers | Miscellaneous |
| BOSTON | \$14,144.40 | \$4,050.87 | \$232,293.52 | \$91,239.57 | \$37,998.85 | \$20,155.55 | \$18,988.95 | — | — | \$4,591.44 | \$13,099.90 |
| WORCESTER | — | 2,362.77 | 13,374.66 | 10,206.70 | 21,861.28 | 7,004.92 | 20,955.45 | — | — | 600.00 | — |
| SPRINGFIELD | — | 1,103.89 | 36,942.75 | 8,839.72 | 8,839.72 | 5,430.37 | 35,081.78 | — | — | — | 125.00 |
| FALL RIVER | — | 500.00 | 1,465.33 | 9,479.42 | 8,037.40 | 7,227.75 | 5,784.70 | \$767.94 | — | 1,830.00 | 10.00 |
| CAMBRIDGE | — | 1,090.45 | 10,816.00 | 9,350.13 | 9,350.13 | 6,200.00 | 8,750.87 | — | \$45,512.97 | — | 3,199.55 |
| NEW BEDFORD | 154.36 | 1,310.93 | 11,389.91 | 14,644.22 | 10,366.46 | 8,565.57 | 17,102.64 | — | — | 128.06 | 665.00 |
| LOWELL | — | 2,396.57 | 8,897.85 | 4,548.81 | 9,199.91 | 8,594.57 | 5,689.22 | — | — | 5.00 | 150.21 |
| LYNN | — | 1,882.75 | 2,100.00 | — | 7,331.62 | 4,483.97 | 4,220.12 | — | 25,039.40 | 1,800.00 | 1,116.72 |
| SOMERVILLE | — | 745.00 | 2,100.00 | — | 3,993.72 | 4,998.59 | 6,060.16 | — | 22,656.36 | 2,184.00 | 2,095.00 |
| LAWRENCE | 81.60 | 417.00 | 6,511.93 | 2,792.66 | 4,877.53 | 5,951.37 | 6,150.21 | — | — | — | — |
| BROCKTON | — | 258.42 | 2,873.00 | 4,624.29 | 4,082.75 | 6,635.73 | 6,479.66 | 3,560.59 | — | — | — |
| HOLYOKE | — | — | 2,920.00 | 2,300.00 | 4,482.78 | 8,115.72 | 3,325.33 | — | — | — | 937.29 |
| QUINCY | 1,728.27 | — | 3,277.43 | 3,338.47 | 3,159.69 | 29,447.42 | 16,487.52 | — | — | — | 791.41 |
| NEWTON | — | 897.00 | 8,233.61 | — | 2,574.03 | 6,697.56 | 5,794.91 | — | — | — | 601.62 |
| MALDEN | — | 570.25 | 6,846.20 | 1,800.00 | 2,478.47 | 7,743.52 | 7,517.96 | — | 7,624.75 | 817.47 | 25.00 |
| HAVERHILL | — | 354.50 | 2,778.49 | — | 2,126.43 | 3,398.03 | 3,452.17 | — | 17,178.66 | — | 505.13 |
| NEEDHAM | — | 499.60 | 2,442.04 | 2,174.55 | 1,761.46 | 2,530.90 | — | — | 5,140.07 | — | 538.41 |
| CHELSEA | 2,000.00 | 250.00 | 4,970.65 | — | 4,271.84 | 2,530.90 | 1,230.41 | 1,932.80 | 395.00 | — | 150.00 |
| PITTSFIELD | — | 683.04 | 2,084.21 | 1,932.31 | 13,259.38 | 3,305.90 | 3,933.71 | 182.78 | 13,066.08 | 1,830.00 | — |
| FITCHBURG | — | 1,008.49 | 342.20 | — | 4,273.47 | 4,966.37 | 12,523.74 | — | 8,703.81 | — | 515.96 |
| SALEM | — | — | 2,934.36 | — | 2,563.73 | 1,996.00 | — | — | — | — | 50.00 |
| EVERETT | — | 82.00 | 7,303.42 | 150.00 | 3,469.01 | 1,996.00 | 840.02 | 53.25 | — | — | 105.00 |
| CHICOPEE | — | — | 2,691.17 | — | 2,688.18 | 500.00 | 4,492.19 | — | 8,995.49 | 1,801.00 | — |
| TAUNTON | — | — | 2,099.55 | — | 2,099.55 | 5,021.01 | 17,100.09 | — | 21,413.09 | — | 1,217.68 |
| WALTHAM | 774.41 | — | 2,150.48 | — | 2,589.50 | 2,946.02 | 3,022.15 | — | 8,487.73 | 63.50 | 378.36 |
| REVERE | — | — | 2,534.51 | — | 2,206.36 | 1,511.08 | 3,204.04 | 417.55 | — | — | 60.00 |
| NORTHAMPTON | — | 1,497.10 | 1,379.25 | 1,830.10 | 1,175.88 | — | — | — | 1,963.94 | — | — |
| GLoucester | — | 887.10 | 78.40 | — | 1,859.89 | 7,239.61 | 499.50 | 1,999.61 | 2,278.78 | — | — |
| NORTH ADAMS | — | — | — | — | 2,097.46 | — | 491.32 | 468.00 | 5.00 | — | — |
| BEVERLY | — | — | 2,274.90 | — | 2,134.64 | 3,498.62 | 1,446.33 | — | 337.62 | — | — |
| LEOMINSTER | — | — | 666.45 | — | 1,429.37 | 4,472.63 | 4,555.83 | 4,635.65 | 9,218.19 | 337.62 | 75.00 |
| ATTLEBORO | — | 109.84 | 773.61 | 221.60 | 1,421.92 | 346.25 | 2,995.35 | — | — | 175.00 | 93.00 |
| MELROSE | — | 97.15 | 814.64 | 2,067.49 | 1,199.97 | 2,875.87 | 3,995.52 | — | — | 500.00 | 257.33 |
| PEABODY | — | — | 1,233.56 | 1,586.68 | 1,083.39 | 6,708.91 | 9,714.66 | 869.03 | — | 932.00 | — |
| WESTFIELD | 2,412.08 | — | 1,504.39 | — | 1,030.18 | 1,620.25 | 2,227.95 | — | — | — | 30.97 |
| GARDNER | — | — | 1,748.78 | 2,352.23 | 1,485.00 | 1,635.36 | 1,998.11 | 461.25 | — | — | — |
| WOBURN | — | 162.00 | — | 500.00 | 1,229.60 | 4,114.40 | — | — | — | 100.00 | 202.49 |
| MARLBOROUGH | — | 100.00 | 543.20 | 627.84 | 1,653.64 | 6,569.24 | 3,589.75 | 621.44 | — | — | — |
| NEWBURYPORT | — | — | 246.04 | — | 853.70 | 3,291.69 | 2,494.57 | — | 600.00 | — | 3.00 |
| 39 Cities | \$21,538.14 | \$24,091.13 | \$388,736.94 | \$159,233.10 | \$189,497.89 | \$206,819.08 | \$252,196.94 | \$15,969.89 | \$197,879.32 | \$19,045.09 | \$28,223.66 |

1 Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B Health | C Sanitation | D Other Health and Sanitation |
|-------------------|-----------------------|------------------------|----------------|-----------------|--|
| BOSTON . . . | 779,620 | \$4,760,224.33 | \$1,129,249.42 | \$3,583,493.73 | \$47,481.18 |
| WORCESTER . . . | 190,757 | 630,586.34 | 248,279.06 | 372,202.20 | 10,105.08 |
| SPRINGFIELD . . . | 142,065 | 580,962.66 | 145,025.06 | 419,875.84 | 16,061.76 |
| FALL RIVER . . . | 128,993 | 434,330.44 | 231,290.79 | 198,075.34 | 4,964.31 |
| CAMBRIDGE . . . | 119,669 | 679,964.00 | 169,638.59 | 507,366.07 | 2,959.34 |
| NEW BEDFORD . . . | 119,539 | 671,481.62 | 232,302.76 | 431,387.85 | 7,791.01 |
| LOWELL . . . | 110,296 | 421,338.68 | 140,883.00 | 266,648.28 | 13,807.40 |
| LYNN . . . | 103,081 | 346,359.03 | 124,293.67 | 219,549.68 | 2,515.68 |
| SOMERVILLE . . . | 99,032 | 340,080.65 | 59,740.32 | 280,340.33 | — |
| LAWRENCE . . . | 93,527 | 495,142.06 | 123,123.90 | 352,221.12 | 19,797.04 |
| BROCKTON . . . | 65,343 | 313,245.41 | 97,356.01 | 204,671.70 | 11,217.70 |
| HOLYOKE . . . | 60,335 | 331,102.22 | 143,149.71 | 170,491.74 | 17,460.77 |
| QUINCY . . . | 60,055 | 253,665.22 | 71,568.17 | 177,854.96 | 4,242.09 |
| NEWTON . . . | 53,003 | 250,347.71 | 40,253.66 | 210,094.05 | — |
| MALDEN . . . | 51,789 | 209,718.81 | 50,925.38 | 156,218.20 | 2,575.23 |
| HAVERHILL . . . | 49,232 | 179,485.15 | 82,054.82 | 97,430.33 | — |
| MEDFORD . . . | 47,627 | 135,399.36 | 18,251.87 | 116,762.19 | 385.30 |
| CHELSEA . . . | 47,247 | 116,372.45 | 25,270.72 | 91,088.21 | 13.52 |
| PITTSFIELD . . . | 46,877 | 105,223.37 | 36,562.06 | 68,661.31 | — |
| FITCHBURG . . . | 43,609 | 128,372.56 | 46,058.48 | 81,014.08 | 1,300.00 |
| SALEM . . . | 42,821 | 185,285.56 | 39,307.39 | 144,615.94 | 1,362.23 |
| EVERETT . . . | 42,072 | 101,073.80 | 24,096.07 | 76,977.73 | — |
| CHICOPEE . . . | 41,882 | 85,442.82 | 30,693.42 | 54,749.40 | — |
| TAUNTON . . . | 39,255 | 108,223.19 | 50,508.77 | 55,142.60 | 2,571.82 |
| WALTHAM . . . | 34,746 | 119,461.79 | 23,546.27 | 95,915.52 | — |
| REVERE . . . | 33,261 | 88,380.20 | 15,445.75 | 72,934.45 | — |
| NORTHAMPTON . . . | 24,145 | 36,477.82 | 18,738.50 | 17,096.25 | 643.07 |
| GLOUCESTER . . . | 23,375 | 60,454.24 | 34,053.54 | 26,400.70 | — |
| NORTH ADAMS . . . | 22,717 | 38,058.29 | 15,367.34 | 20,525.25 | 2,165.70 |
| BEVERLY . . . | 22,685 | 74,431.81 | 41,994.52 | 31,935.29 | 502.00 |
| LEMINSTER . . . | 22,120 | 22,240.79 | 15,638.14 | 6,602.65 | — |
| ATTLEBORO . . . | 20,623 | 50,591.86 | 36,016.48 | 14,464.73 | 110.65 |
| MELROSE . . . | 20,165 | 68,633.07 | 11,480.14 | 54,594.91 | 2,558.02 |
| PEABODY . . . | 19,870 | 87,849.31 | 21,790.02 | 65,909.29 | 150.00 |
| WESTFIELD . . . | 19,342 | 33,759.27 | 15,963.82 | 16,962.25 | 833.20 |
| GARDNER . . . | 18,730 | 55,742.13 | 29,168.32 | 26,573.81 | — |
| WOBURN . . . | 18,370 | 24,364.40 | 9,909.99 | 14,454.41 | — |
| MARLBOROUGH . . . | 16,236 | 26,557.62 | 8,259.56 | 18,298.06 | — |
| NEWBURYPORT . . . | 15,656 | 29,282.32 | 10,720.48 | 18,561.84 | — |
| 39 Cities . . . | 2,909,767 | \$12,679,712.36 | \$3,667,975.97 | \$8,838,162.29 | \$173,574.10 |

TABLE VII. — *Maintenance of Departments — Continued.*
3 B. Health.

| CITIES. | A TOTAL EXPENSES | B | | | D Tuberculosis | E Vital Statistics | F. INSPECTION | | |
|-------------|------------------------|---------------------|---|---|-------------------|--------------------------|--------------------|---------------------------------------|---------------------|
| | | General Expenses | Quarantine and Contagious Dis- ease Hospitals | C | | | School Children | Animals and Meat and Provisions | Milk and Vinegar |
| BOSTON | \$1,120,249.42 | \$357,143.95 | \$9,691.26 | | \$451,014.14 | \$64,201.07 | \$160,353.60 | \$69,866.48 | \$16,978.92 |
| WORCESTER | 248,279.06 | 46,791.29 | 80,193.29 | | 79,707.62 | 2,752.80 | 28,146.14 | 5,909.84 | 3,588.08 |
| SPRINGFIELD | 15,025.06 | 31,850.74 | 25,248.78 | | 43,271.80 | 2,299.50 | 32,628.30 | 1,051.38 | 6,574.56 |
| FALL RIVER | 231,290.79 | 56,209.90 | 44,895.71 | | 97,195.20 | 2,708.35 | 21,664.44 | 3,191.94 | 5,425.25 |
| CAMBRIDGE | 169,638.59 | 42,647.32 | 31,845.23 | | 59,232.45 | 864.75 | 24,766.42 | 6,635.16 | 3,647.26 |
| NEW BEDFORD | 232,302.76 | 71,998.78 | 25,743.82 | | 82,778.65 | 2,537.29 | 42,125.94 | 17,118.31 | — |
| LOWELL | 140,883.00 | 26,201.07 | 22,547.34 | | 57,357.13 | 2,556.95 | 23,627.79 | 1,807.83 | 6,784.89 |
| LYNN | 124,293.67 | 18,866.46 | 44,200.42 | | 45,863.64 | 821.25 | 9,469.70 | 1,500.00 | 3,572.20 |
| SOMERVILLE | 59,740.32 | 13,226.75 | 3,214.61 | | — | 883.40 | 4,278.47 | 2,482.40 | 5,654.69 |
| LAWRENCE | 123,123.90 | 49,333.40 | 7,644.25 | | 46,322.36 | 5,168.53 | 8,245.17 | 2,579.44 | 3,830.75 |
| BROCKTON | 97,356.01 | 18,356.96 | 35,975.88 | | 24,666.62 | 1,084.93 | 9,674.21 | 4,907.81 | 2,689.60 |
| HOLYOKE | 143,149.71 | 41,838.83 | 45,396.28 | | 41,286.98 | 1,104.49 | 7,536.35 | 2,357.95 | 3,629.53 |
| QUINCY | 71,568.17 | 13,295.95 | 7,845.58 | | 37,536.93 | 643.23 | 9,110.36 | 771.00 | 2,365.68 |
| NEWTON | 40,253.66 | 10,105.39 | 10,546.50 | | 4,712.45 | 627.50 | 13,081.63 | 250.00 | 930.19 |
| MALDEN | 50,925.38 | 8,892.12 | 22,659.17 | | 11,307.17 | 475.00 | 6,579.54 | 175.00 | 837.38 |
| HAVERHILL | 82,054.82 | 14,936.37 | 26,127.34 | | 27,804.14 | 757.78 | 10,337.19 | 875.00 | 1,217.00 |
| MEDFORD | 18,251.87 | 5,089.77 | 3,025.47 | | 626.86 | 1,739.14 | 6,920.63 | 350.00 | 500.00 |
| PITTSFIELD | 25,270.72 | 9,306.17 | 3,798.82 | | 4,384.40 | 360.50 | 5,588.33 | 621.50 | 1,011.00 |
| CHICPEA | 36,562.06 | 10,367.28 | 2,406.15 | | 11,235.45 | 928.25 | 7,027.11 | 1,376.35 | 2,361.47 |
| FITCHBURG | 46,058.48 | 10,991.27 | 4,516.91 | | 17,234.17 | 791.11 | 9,217.27 | 2,802.00 | 505.75 |
| SALEM | 31,367.39 | 6,878.00 | 15,164.71 | | 11,381.79 | 649.65 | 2,633.24 | 1,260.00 | — |
| EVERETT | 24,096.07 | 6,266.02 | 3,275.05 | | 4,067.05 | 448.50 | 8,231.21 | 200.00 | 1,608.24 |
| CHICOPEE | 30,693.42 | 5,891.74 | 1,684.42 | | 14,919.03 | 341.80 | 3,497.81 | 1,038.00 | 1,345.78 |
| TAUNTON | 50,508.77 | 3,319.98 | 6,261.90 | | 33,981.29 | 507.65 | 3,497.81 | 1,309.33 | 1,630.81 |
| WALTHAM | 15,445.75 | 6,775.82 | 6,423.45 | | 3,107.78 | 374.50 | 4,299.76 | 1,100.00 | 1,464.96 |
| REVERE | 15,445.75 | 8,476.00 | 500.00 | | 2,230.00 | 282.17 | 3,657.58 | 300.00 | 382.15 |
| NORTHAMPTON | 18,738.50 | 6,960.63 | 1,576.69 | | 4,128.98 | 472.62 | 4,217.43 | 1,000.00 | 1,258.27 |
| GLOUCESTER | 34,053.54 | 4,091.92 | 796.51 | | 23,700.79 | 405.22 | 3,800.83 | 1,258.27 | 540.69 |
| NORTH ADAMS | 15,367.34 | 5,346.02 | 1,127.14 | | 2,715.46 | 352.84 | 3,632.04 | 1,653.15 | 2,431.88 |
| BEVERLY | 41,994.52 | 6,486.98 | 1,704.82 | | 24,282.39 | 256.46 | 6,536.90 | 295.00 | 750.00 |
| LEOMINSTER | 15,638.14 | 7,253.48 | 1,083.84 | | 2,525.75 | 146.00 | 2,772.11 | 1,106.96 | 300.00 |
| ATTLEBORO | 36,016.48 | 2,894.18 | 2,733.48 | | 27,221.92 | 581.50 | 3,026.50 | 900.00 | 750.00 |
| MELROSE | 11,480.13 | 5,019.58 | 1,994.08 | | 994.08 | 381.50 | 1,337.50 | 314.00 | 500.00 |
| PEABODY | 21,790.02 | 2,773.51 | 504.50 | | 10,760.25 | 346.25 | 4,664.85 | 1,517.59 | 1,223.07 |
| WESTFIELD | 15,963.82 | 4,080.35 | 514.08 | | 7,605.59 | 278.00 | 2,236.12 | 1,050.00 | 1,99.68 |
| GARDNER | 29,168.32 | 6,130.17 | 10,951.81 | | 3,000.46 | 218.75 | 6,842.27 | 1,000.00 | 1,024.86 |
| WORMAN | 9,909.99 | 4,637.01 | 935.51 | | 916.57 | 144.85 | 2,388.15 | 650.00 | 237.90 |
| MARLBOROUGH | 8,259.56 | 2,377.95 | 858.41 | | 256.75 | 256.75 | 2,163.60 | 600.00 | 200.00 |
| NEWBURYPORT | 10,720.48 | 1,610.82 | 332.19 | | 5,384.17 | 196.65 | 1,600.00 | 850.00 | 746.65 |
| 39 Cities | \$3,667,975.97 | \$955,019.34 | \$544,890.96 | | \$1,330,163.66 | \$99,910.22 | \$513,689.23 | \$135,061.69 | \$89,240.87 |

¹ Includes inspection of milk and vinegar.² Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.
3 C. Sanitation.

| CITIES. | A TOTAL EXPENSES | B Sewer Maintenance and Operation | C Metropolitan Sewer Maintenance | D Refuse and Garbage Disposal | E Street Cleaning |
|-----------------|------------------------|---|---|--|-------------------------|
| BOSTON . . . | \$3,583,493.73 | \$516,140.96 | \$170,976.98 | \$2,064,475.03 | \$831,900.76 |
| WORCESTER . . | 372,202.20 | 109,461.55 | — | 163,000.38 | 99,740.27 |
| SPRINGFIELD . . | 419,875.84 | 43,638.97 | — | 250,665.33 | 125,571.54 |
| FALL RIVER . . | 198,075.34 | 2,745.84 | — | 131,022.91 | 64,306.59 |
| CAMBRIDGE . . | 507,366.07 | 25,846.93 | 55,711.72 | 293,138.03 | 132,669.39 |
| NEW BEDFORD . . | 431,387.85 | 77,786.05 | — | 218,640.38 | 134,961.42 |
| LOWELL . . . | 266,648.28 | 13,015.78 | — | 174,444.94 | 79,187.56 |
| LYNN . . . | 219,549.68 | 20,586.67 | — | 163,639.55 | 35,323.46 |
| SOMERVILLE . . | 280,340.33 | 11,343.48 | 47,286.87 | 185,223.87 | 36,486.11 |
| LAWRENCE . . . | 352,221.12 | 8,650.56 | — | 290,405.05 | 53,165.51 |
| BROCKTON . . . | 204,671.70 | 78,672.75 | — | 94,538.21 | 31,460.74 |
| HOLYOKE . . . | 170,491.74 | 6,482.21 | — | 118,282.64 | 45,726.89 |
| QUINCY . . . | 177,854.96 | 36,491.72 | 21,783.60 | 93,622.38 | 25,957.26 |
| NEWTON . . . | 210,094.05 | 40,871.73 | 20,958.30 | 103,514.11 | 44,749.91 |
| MALDEN . . . | 156,218.20 | 5,691.87 | 24,926.17 | 99,589.58 | 26,010.58 |
| HAVERTHILL . . | 97,430.33 | 9,112.48 | — | 61,002.91 | 27,314.94 |
| MEDFORD . . . | 116,762.19 | 3,649.11 | 19,826.91 | 65,787.26 | 27,498.91 |
| CHELSEA . . . | 91,088.21 | 6,991.66 | 21,917.29 | 35,290.05 | 26,889.21 |
| PITTSFIELD . . | 68,661.31 | 39,245.22 | — | 12,611.05 | 16,805.04 |
| FITCHBURG . . | 81,014.08 | 22,636.13 | — | 30,187.32 | 28,190.63 |
| SALEM . . . | 144,615.94 | 64,197.01 | — | 53,257.60 | 27,161.33 |
| EVERETT . . . | 76,977.73 | 7,103.14 | 20,365.34 | 34,545.00 | 14,964.25 |
| CHICOPEE . . . | 54,749.40 | 6,001.51 | — | 37,247.89 | 11,500.00 |
| TAUNTON . . . | 55,142.60 | 15,476.04 | — | 16,746.55 | 22,920.01 |
| WALTHAM . . . | 95,915.52 | 14,910.35 | 14,073.55 | 45,504.46 | 21,427.16 |
| REVERE . . . | 72,934.45 | 24,855.76 | 14,632.64 | 27,074.90 | 6,371.15 |
| NORTHAMPTON . . | 17,096.25 | 8,595.69 | — | 3,107.36 | 5,393.20 |
| GLOUCESTER . . | 26,400.70 | 11,776.62 | — | 6,734.36 | 7,889.72 |
| NORTH ADAMS . . | 20,525.25 | 4,409.87 | — | 5,221.25 | 10,894.13 |
| BEVERLY . . . | 31,935.29 | 5,833.18 | — | 16,247.38 | 9,854.73 |
| LEOMINSTER . . | 6,602.65 | 1,109.65 | — | 3,981.88 | 1,511.12 |
| ATTLEBORO . . | 14,464.73 | 4,307.33 | — | 2,301.19 | 7,856.21 |
| MELROSE . . . | 54,594.91 | 17,036.08 | 9,248.34 | 23,990.68 | 4,319.81 |
| PEABODY . . . | 65,909.29 | 54,603.59 | — | 4,565.00 | 6,740.70 |
| WESTFIELD . . . | 16,962.25 | 4,628.93 | — | 2,666.56 | 9,666.76 |
| GARDNER . . . | 26,573.81 | 16,762.48 | — | 7,311.33 | 2,500.00 |
| WOBURN . . . | 14,454.41 | 3,072.92 | 8,424.85 | 920.48 | 2,036.16 |
| MARLBOROUGH . . | 18,298.06 | 10,313.08 | — | 3,553.75 | 4,431.23 |
| NEWBURYPORT . . | 18,561.84 | 455.30 | — | 14,700.14 | 3,406.40 |
| 39 Cities . . . | \$8,838,162.29 | \$1,354,510.20 | \$450,132.56 | \$4,958,758.74 | \$2,074,760.79 |

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B General Administra- tion | C General Highway Ex- penditures | D Sidewalks and Curbing | E Snow and Ice Removal | F Sprinkling | G Lighting | H Other Expenses |
|-------------------|--------------------|------------------------|-------------------------------------|---|-------------------------------|------------------------------|-----------------|----------------|------------------------|
| BOSTON . . . | 779,620 | \$4,096,179.50 | \$168,670.03 | \$2,459,403.90 | \$166,709.65 | \$354,096.77 | \$79,476.90 | \$830,545.90 | \$37,276.35 |
| WORCESTER . . . | 190,757 | 875,554.57 | 20,336.04 | 435,543.10 | 33,943.10 | 70,970.22 | 117,033.95 | 243,818.41 | 13,910.35 |
| SPRINGFIELD . . . | 142,065 | 330,534.32 | 38,441.48 | 498,538.73 | 20,748.75 | 43,164.43 | 43,037.77 | 192,497.78 | 13,535.38 |
| FALL RIVER . . . | 128,993 | 488,468.25 | 19,510.10 | 258,957.07 | 15,079.02 | 14,542.91 | 63,204.76 | 113,680.81 | 1,514.28 |
| CAMBRIDGE . . . | 119,666 | 422,841.32 | 10,553.72 | 267,727.92 | 10,000.90 | 12,573.52 | 61,717.57 | 111,700.77 | 3,567.32 |
| NEW BEDFORD . . . | 119,539 | 425,945.83 | 27,447.41 | 307,316.45 | 4,006.11 | 18,076.81 | 142,519.35 | 146,456.41 | 7,289.48 |
| LYNN . . . | 110,296 | 531,242.12 | 14,683.29 | 263,234.57 | 9,939.27 | 23,279.81 | 42,560.06 | 72,627.14 | 2,997.18 |
| LOWELL . . . | 103,081 | 308,891.32 | 8,560.77 | 143,587.38 | 9,599.73 | 11,397.62 | 40,659.05 | 80,667.82 | 3,103.69 |
| SOMERVILLE . . . | 99,032 | 216,929.75 | 6,934.17 | 188,468.67 | 16,500.17 | 50,081.69 | 880.47 | 71,650.26 | 5,027.20 |
| LAWRENCE . . . | 93,527 | 338,957.14 | 4,552.70 | 188,468.67 | 16,500.17 | 16,336.02 | 1,660.02 | 65,286.20 | 2,329.93 |
| BROCKTON . . . | 65,343 | 244,460.81 | 8,434.49 | 133,864.15 | 18,519.26 | 34,866.33 | 39,409.45 | 40,741.10 | 7,496.72 |
| HOLYOKE . . . | 60,335 | 217,121.68 | 2,750.01 | 115,749.93 | 9,134.86 | 5,027.61 | 23,949.45 | 50,654.95 | 2,288.77 |
| QUINCY . . . | 60,055 | 241,782.50 | 667.48 | 134,606.54 | 18,614.48 | 49,324.85 | 37,939.46 | 84,577.98 | 13,735.38 |
| NEWTON . . . | 53,003 | 452,687.26 | 12,814.52 | 249,670.60 | 10,515.49 | 11,815.95 | 17,826.89 | 46,465.44 | 2,733.98 |
| MALDEN . . . | 51,789 | 174,441.01 | 11,488.13 | 62,694.49 | 1,243.56 | 24,178.74 | 53,471.24 | 27,929.65 | 2,381.69 |
| HAVERHILL . . . | 49,232 | 224,810.50 | 5,625.68 | 110,811.32 | 10,515.49 | 9,271.28 | 13,499.85 | 27,929.65 | 1,268.89 |
| NEDFORD . . . | 47,627 | 123,903.61 | 4,760.53 | 58,608.78 | 8,564.83 | 8,585.28 | 19,572.65 | 45,502.33 | 1,762.36 |
| CHELSEA . . . | 47,237 | 159,758.04 | 3,964.15 | 72,917.34 | 7,533.96 | 7,367.22 | 21,424.66 | 54,792.15 | 1,250.34 |
| PITTSFIELD . . . | 46,877 | 176,010.19 | 1- | 103,311.42 | 7,633.96 | 27,172.14 | 17,849.33 | 52,335.33 | 1,390.81 |
| FITCHBURG . . . | 43,609 | 199,392.99 | 9,328.74 | 76,601.62 | 7,339.44 | 9,451.25 | 11,843.56 | 42,774.26 | 1,517.00 |
| SALEM . . . | 42,821 | 158,875.57 | 2,692.01 | 34,781.71 | 4,638.25 | 11,818.88 | 13,061.42 | 36,457.12 | 483.78 |
| EVERETT . . . | 42,072 | 103,433.17 | 7,086.96 | 114,127.73 | 8,298.77 | 10,000.00 | 5,800.00 | 28,706.63 | 62.50 |
| CHICOPPEE . . . | 41,882 | 174,082.59 | 3,806.34 | 94,524.75 | 4,998.34 | 6,064.31 | 3,359.05 | 31,000.00 | 1,349.36 |
| TAUNTON . . . | 39,255 | 145,102.15 | 3,859.88 | 72,243.94 | 1,924.65 | 18,315.00 | 10,097.60 | 34,662.34 | 1,728.77 |
| WALTHAM . . . | 34,746 | 154,600.18 | 2,086.30 | 46,005.14 | 1,561.29 | 7,840.86 | 22,921.30 | 27,478.47 | 278.47 |
| REVERE . . . | 33,241 | 82,614.38 | 3,346.20 | 48,388.06 | 450.99 | 8,375.29 | 3,015.65 | 23,326.49 | 494.23 |
| NORTHAMPTON . . . | 32,375 | 87,366.88 | 2,086.30 | 48,388.06 | 450.99 | 8,375.29 | 3,015.65 | 23,326.49 | 494.23 |
| GLoucester . . . | 23,375 | 110,914.17 | 2,762.38 | 57,991.17 | 3,612.97 | 7,003.28 | 6,945.62 | 31,895.60 | 703.91 |
| NORTH ADAMS . . . | 22,717 | 84,438.69 | 1- | 41,004.20 | 4,954.99 | 3,552.24 | 6,989.11 | 27,938.15 | 1,389.72 |
| BEVERLY . . . | 22,685 | 138,550.18 | 180.69 | 65,206.94 | 1,268.98 | 6,868.15 | 8,000.00 | 55,635.70 | 1,104.68 |
| LYNNBORO . . . | 22,130 | 105,611.75 | 2,797.99 | 68,962.12 | 4,814.63 | 8,170.89 | 6,277.19 | 13,394.25 | 373.61 |
| ATLANTIC . . . | 20,623 | 93,177.94 | 1- | 44,575.88 | 8,114.03 | 3,769.36 | 12,399.57 | 23,946.49 | 1,817.58 |
| PEABODY . . . | 20,105 | 76,773.49 | 3,067.66 | 34,759.55 | 330.55 | 6,599.61 | 7,498.35 | 25,767.85 | 1,867.28 |
| NELROSE . . . | 19,870 | 71,110.31 | 5,018.00 | 49,731.84 | 1,535.95 | 7,924.94 | 3,743.64 | 4,720.00 | 366.03 |
| WESTFIELD . . . | 19,342 | 75,749.03 | 4,543.21 | 44,935.67 | 4,924.50 | 5,468.40 | 2,772.41 | 12,000.00 | 630.05 |
| GARDNER . . . | 18,730 | 152,569.34 | 1- | 103,085.25 | 741.37 | 12,588.48 | 13,500.00 | 17,886.03 | 225.00 |
| WOBURN . . . | 18,370 | 51,984.20 | 4,360.10 | 27,257.88 | 998.40 | 5,306.59 | 18,000.00 | 18,000.00 | 421.42 |
| MARLBOROUGH . . . | 16,236 | 79,226.84 | 40,433.53 | 20,433.53 | 2,346.85 | 8,820.81 | 23,265.49 | 23,265.49 | 698.36 |
| NEWBURYPORT . . . | 15,656 | 55,604.38 | 2,463.84 | 25,866.34 | 948.85 | 1,814.47 | 6,194.88 | 17,617.64 | 17,617.64 |
| 39 Cities . . . | 2,909,767 | \$12,843,198.34 | \$432,075.04 | \$7,012,899.89 | \$499,918.17 | \$1,032,685.37 | \$741,139.64 | \$2,984,413.36 | \$140,066.87 |

1 Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B General Administra- tion | C Almshouse | D Outside Relief by City | E Relief given by Other Cities and Towns | F. MOTHERS' AID | | G Municipal General Hospitals | H Other Expenses |
|-------------|--------------------|------------------------|-------------------------------------|----------------|-----------------------------------|--|-----------------|---------------------------------|--|------------------------|
| | | | | | | | By City | By Other Cities and Towns | | |
| BOSTON | 779,620 | \$4,019,357.53 | \$138,933.11 | \$462,973.45 | \$843,083.62 | \$8,013.57 | \$680,582.25 | \$8,451.85 | \$1,697,590.50 | \$170,729.18 |
| WORCESTER | 190,757 | 861,814.13 | 16,693.33 | 66,630.28 | 176,758.08 | 10,207.34 | 71,598.35 | 1,347.68 | 518,579.07 | — |
| SPRINGFIELD | 142,065 | 181,172.06 | 18,334.19 | 70,948.85 | 67,021.20 | 4,477.30 | 20,390.52 | — | — | — |
| FALL RIVER | 128,993 | 536,072.32 | 13,525.90 | 85,114.29 | 224,086.62 | 3,771.20 | 40,811.00 | 431.12 | 178,532.59 | — |
| CAMBRIDGE | 119,669 | 427,774.42 | 15,111.18 | 40,993.51 | 114,789.62 | 12,214.04 | 94,418.00 | 7,647.47 | 136,600.30 | — |
| NEW BEDFORD | 118,539 | 344,807.57 | 17,931.79 | 75,484.29 | 179,127.87 | 7,402.00 | 62,132.90 | 2,728.72 | — | — |
| LYNN | 110,296 | 352,361.18 | 10,987.47 | 153,434.09 | 113,031.58 | 3,549.76 | 100,880.13 | 868.15 | — | — |
| LYNN | 103,081 | 326,334.36 | 8,157.97 | 28,549.06 | 135,224.76 | 14,150.68 | 56,958.84 | 3,293.05 | — | — |
| SOMERVILLE | 99,032 | 118,000.35 | 5,065.49 | 18,431.22 | 45,002.15 | 9,970.70 | 34,926.00 | 4,604.79 | — | — |
| LAWRENCE | 93,527 | 263,912.22 | 7,036.82 | 127,497.48 | 82,519.71 | 3,165.49 | 42,175.28 | 1,517.44 | — | — |
| BROCKTON | 65,343 | 180,103.17 | 7,489.19 | 40,175.17 | 87,223.49 | 1,615.93 | 36,290.18 | 4,181.55 | — | — |
| HOLYOKE | 60,335 | 193,457.32 | 9,619.40 | 61,182.73 | 91,358.84 | 3,296.35 | 25,522.15 | 2,477.85 | — | — |
| QUINCY | 60,055 | 184,137.49 | 4,038.35 | 10,430.03 | 28,206.77 | 329.97 | 16,787.09 | 2,426.13 | 121,919.15 | — |
| NEWTON | 53,003 | 62,661.17 | 4,628.51 | 10,505.23 | 17,830.79 | 2,483.80 | 2,908.89 | 1,936.14 | — | — |
| HAVERHILL | 51,789 | 99,594.55 | 4,397.40 | 17,699.58 | 27,331.35 | 2,908.89 | 47,063.00 | 193.33 | — | — |
| MALEDEN | 49,232 | 288,606.67 | 5,525.93 | 49,688.77 | 61,300.63 | 530.42 | 34,243.84 | — | 137,317.08 | — |
| MEDFORD | 47,627 | 60,587.60 | 3,085.77 | 17,978.81 | 24,045.52 | 876.40 | 13,599.02 | 1,002.08 | — | — |
| CHELSEA | 47,247 | 138,919.65 | 6,900.65 | 17,978.81 | 85,737.24 | 7,947.44 | 37,077.19 | 297.13 | — | — |
| PITTSFIELD | 46,877 | 45,584.64 | 4,334.09 | 12,284.64 | 20,396.79 | 333.01 | 8,036.11 | — | — | — |
| FITCHBURG | 43,609 | 232,086.40 | 5,156.66 | 19,485.69 | 65,366.87 | 1,724.74 | 27,790.33 | 1,208.72 | 111,333.39 | — |
| SALEM | 42,821 | 159,206.85 | 5,014.60 | 23,260.93 | 87,133.15 | 11,941.53 | 30,737.22 | 744.02 | — | 375.40 |
| EVERETT | 42,072 | 90,035.70 | 4,336.93 | — | 50,778.91 | 5,232.77 | 25,528.07 | 2,364.02 | 2,165.00 | — |
| CHICOPPE | 41,882 | 90,239.86 | 8,611.92 | 17,530.11 | 51,877.46 | 1,600.36 | 10,620.01 | — | — | — |
| TAUNTON | 39,255 | 89,906.11 | 2,034.16 | 30,016.98 | 36,991.06 | 2,913.16 | 17,835.36 | 115.39 | — | — |
| WYTHE | 33,261 | 42,646.60 | 4,398.15 | — | 26,775.96 | 192.48 | 29,668.78 | 1,438.51 | — | — |
| NORTHAMPTON | 24,145 | 31,646.60 | 3,725.25 | — | 19,167.75 | 747.67 | 16,721.68 | 1,425.37 | — | — |
| GLOUCESTER | 23,375 | 93,665.22 | 3,166.69 | 45,507.39 | 15,810.27 | 379.74 | 4,440.00 | 352.67 | — | — |
| NORTH ADAMS | 22,717 | 33,983.41 | 2,477.80 | 18,170.35 | 18,570.39 | 1,820.65 | 13,566.72 | 2,467.17 | — | — |
| BEVERLY | 22,685 | 76,416.95 | 3,753.40 | 9,855.77 | 15,171.25 | 151.75 | 2,737.45 | 590.29 | — | — |
| LEOMINSTER | 22,120 | 31,004.30 | 2,301.82 | 15,668.91 | 41,374.69 | 774.25 | 14,169.00 | 676.70 | — | — |
| ATLANTIC | 20,623 | 50,762.09 | 3,432.43 | 10,564.04 | 14,840.22 | 1,095.25 | 3,248.74 | — | — | — |
| MELROSE | 20,165 | 20,146.60 | 1,420.02 | — | 12,827.82 | 1,182.21 | 11,548.42 | 905.12 | 12,168.54 | — |
| PEABODY | 19,870 | 56,250.17 | 3,784.69 | 13,068.51 | 24,204.62 | 3,725.54 | 4,261.64 | 50.00 | — | — |
| WESTFIELD | 19,342 | 32,284.27 | 2,104.70 | 10,398.19 | 11,908.31 | 784.97 | 11,416.81 | — | — | — |
| WARDEN | 18,730 | 36,073.91 | 2,238.93 | 9,247.58 | 16,264.60 | 1,757.25 | 6,699.78 | — | — | — |
| WOBURN | 18,370 | 35,538.47 | 4,598.54 | 4,598.54 | 17,802.48 | 220.85 | 9,024.75 | 1,651.92 | — | — |
| MALBOROUGH | 16,236 | 24,008.51 | 1,822.38 | 9,740.10 | 7,854.42 | 1,207.48 | 3,344.13 | — | — | — |
| NEWBURYPORT | 15,656 | 38,234.78 | 1,141.20 | 15,237.98 | 13,000.77 | 3,660.83 | 5,194.00 | — | — | — |
| 39 Cities | 2,909,767 | \$9,978,390.70 | \$367,902.93 | \$1,585,803.05 | \$3,015,788.38 | \$139,090.77 | \$1,712,079.38 | \$59,546.38 | \$2,916,205.62 | \$181,974.19 |

¹ Includes the following expenses: Children's Institutions Department, \$134,572.79; Suffolk School for Boys, \$2,608.48; Steamer Geo. A. Hibbard, \$31,757.98; Children's excursions, \$1,889.93.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

| Cities. | Population of 1925 | A | | B | C | | D | E | F |
|-----------------------|-----------------------|-------------------|---------------------------|---|--------------|--------------|------------|---|--------------|
| | | TOTAL EXPENSES | General Administration | | State Aid | Military Aid | | | |
| BOSTON | 779,620 | \$497,666.78 | \$63,748.78 | | \$33,738.00 | \$47,245.90 | \$932.00 | | \$352,002.10 |
| WORCESTER | 190,757 | 34,383.07 | 748.47 | | 9,496.00 | 4,990.00 | — | | 19,148.60 |
| SPRINGFIELD | 142,065 | 36,464.44 | 3,432.17 | | 5,338.00 | 4,050.00 | 120.00 | | 23,524.27 |
| FALL RIVER | 128,993 | 52,465.60 | 1,362.10 | | 2,885.00 | 7,156.00 | 163.10 | | 40,899.40 |
| CAMBRIDGE | 119,669 | 75,950.78 | 7,594.65 | | 5,088.00 | 5,923.50 | 60.00 | | 57,284.63 |
| NEW BEDFORD | 119,539 | 44,202.26 | 4,323.25 | | 4,808.00 | 3,449.00 | 337.00 | | 31,855.01 |
| LOWELL | 110,296 | 45,668.45 | 4,532.47 | | 4,560.00 | 5,062.00 | 102.90 | | 31,411.08 |
| LYNN | 103,081 | 53,650.43 | 5,261.09 | | 11,282.00 | 4,230.50 | 481.96 | | 32,334.88 |
| SOMERVILLE | 99,032 | 36,938.73 | 1,432.08 | | 6,296.00 | 3,884.50 | 120.00 | | 25,206.15 |
| LAWRENCE | 93,527 | 23,534.00 | — | | 1,974.00 | 3,409.00 | — | | 18,151.00 |
| BROCKTON | 65,343 | 25,693.92 | 325.00 | | 5,388.00 | 2,887.00 | 306.00 | | 16,787.92 |
| HOYOKE | 60,335 | 8,207.31 | 600.00 | | 1,108.00 | 173.00 | — | | 6,326.31 |
| QUINCY | 53,003 | 9,709.14 | — | | 2,134.00 | 198.00 | 60.00 | | 7,317.14 |
| NEWTON | 51,789 | 10,696.29 | — | | 1,222.00 | 1,205.00 | — | | 7,769.29 |
| MALDEN | 49,232 | 20,531.66 | 1,571.35 | | 4,078.00 | 1,402.00 | — | | 13,480.31 |
| HAYVERHILL | 47,627 | 27,471.06 | 1,238.33 | | 4,286.00 | 1,470.00 | — | | 20,476.73 |
| MEDFORD | 47,247 | 12,118.96 | 350.00 | | 2,180.00 | 75.00 | 60.00 | | 9,453.96 |
| CHELSEA | 46,877 | 35,666.72 | 1,806.72 | | 1,516.00 | 1,560.00 | 107.00 | | 30,677.00 |
| PITTSFIELD | 46,377 | 9,637.00 | — | | 2,538.00 | — | 96.00 | | 7,005.00 |
| FITCHBURG | 34,609 | 24,349.31 | \$68.04 | | 1,350.00 | 775.00 | — | | 21,356.27 |
| SALEM | 42,821 | 40,678.58 | \$30.84 | | 4,674.00 | 2,231.00 | 262.50 | | 32,680.24 |
| EVERETT | 42,072 | 15,662.96 | — | | 2,046.00 | 1,616.00 | 104.00 | | 11,886.96 |
| CHICOPEE | 41,882 | 8,571.35 | 67.12 | | 204.00 | 1,194.00 | — | | 7,106.23 |
| TAUNTON | 39,255 | 9,918.84 | 300.00 | | 2,212.00 | 321.00 | 60.00 | | 6,825.84 |
| WALTHAM | 34,746 | 14,198.64 | 1.00 | | 1,564.00 | 185.00 | — | | 12,448.64 |
| REVERE | 33,261 | 11,927.05 | 1,100.00 | | 1,624.00 | 832.00 | 161.05 | | 8,210.00 |
| NORTHAMPTON | 24,145 | 5,014.30 | 164.50 | | 1,212.00 | 53.00 | — | | 3,584.80 |
| GLOUCESTER | 23,375 | 26,800.04 | 1,085.84 | | 3,006.00 | 2,525.00 | — | | 20,183.20 |
| NORTH ADAMS | 22,717 | 2,457.20 | — | | 1,102.00 | 532.50 | — | | 922.70 |
| BEVERLY | 22,685 | 11,888.44 | — | | 3,295.25 | 225.00 | 60.00 | | 8,308.19 |
| LEMINSTER | 22,120 | 5,845.74 | 310.75 | | 1,436.00 | 725.00 | — | | 3,373.99 |
| ATTLEBORO | 20,623 | 3,716.75 | 319.00 | | 1,122.00 | 144.00 | — | | 2,131.75 |
| MELROSE | 20,165 | 8,255.85 | 571.16 | | 1,674.00 | 440.00 | — | | 5,570.69 |
| PEABODY | 19,870 | 9,146.28 | 1,582.60 | | 1,434.00 | 621.00 | 60.00 | | 5,448.68 |
| WESTFIELD | 19,342 | 3,666.00 | — | | 2,256.00 | 576.00 | 120.00 | | 714.00 |
| GARDNER | 18,730 | 5,341.10 | 110.15 | | 914.00 | 135.00 | — | | 4,148.20 |
| WOBURN | 18,370 | 6,630.15 | — | | 720.00 | 1,267.00 | — | | 4,143.15 |
| MALBOROUGH | 16,236 | 6,755.07 | 9.00 | | 2,414.00 | 820.00 | — | | 3,442.07 |
| NEWBURYPORT | 15,656 | 10,154.39 | 410.46 | | 3,994.00 | 245.00 | 60.00 | | 5,444.93 |
| 39 Cities | 2,909,767 | \$1,291,664.64 | \$106,056.92 | | \$148,666.25 | \$114,132.90 | \$3,867.26 | | \$918,941.31 |

TABLE VII. — Maintenance of Departments — Continued.
7. Schools.

| CITIES. | Population of 1925 | A | | | B. GENERAL EXPENSES | | | C | D | E |
|-------------|--------------------|-----------------|-------------------------|------------------------|------------------------|--------------------|-------------------------|---|---|--------------|
| | | TOTAL EXPENSES | Administrative Salaries | Other General Salaries | Other General Expenses | Teachers' Salaries | Text Books and Supplies | | | |
| BOSTON | 779,620 | \$12,751,302.47 | \$41,000.00 | \$216,262.85 | \$41,364.68 | \$9,090,574.20 | \$734,140.86 | | | \$22,253.08 |
| WORCESTER | 190,757 | 3,084,041.49 | 16,445.98 | 40,814.68 | 10,876.71 | 2,318,987.03 | 207,819.59 | | | — |
| SPRINGFIELD | 142,065 | 2,701,406.09 | 9,000.00 | 31,636.13 | 19,624.31 | 1,971,699.15 | 161,575.81 | | | 1,801.80 |
| FALL RIVER | 128,993 | 1,822,359.68 | 10,566.67 | 22,876.19 | 10,510.68 | 1,359,685.49 | 78,319.11 | | | 1,089.50 |
| CAMBRIDGE | 119,669 | 1,458,666.17 | 12,100.00 | 32,141.02 | 10,248.33 | 1,156,629.40 | 56,629.44 | | | 9,141.17 |
| NEW BEDFORD | 119,539 | 1,741,298.04 | 15,999.36 | 23,670.03 | 12,713.76 | 1,337,609.98 | 79,025.80 | | | 88.35 |
| LOWELL | 110,296 | 1,450,676.03 | 5,439.86 | 22,325.20 | 4,542.38 | 1,005,551.45 | 79,776.19 | | | 639.80 |
| LYNN | 103,081 | 1,318,589.96 | 11,996.87 | 13,609.09 | 7,287.71 | 855,641.17 | 73,776.19 | | | 7,316.74 |
| SOMERVILLE | 99,032 | 997,526.12 | 5,000.00 | 11,002.61 | 4,082.47 | 762,873.67 | 35,608.35 | | | 1,874.72 |
| LAWRENCE | 93,527 | 1,255,853.46 | 7,445.24 | 17,374.00 | 1,700.77 | 924,636.56 | 51,131.09 | | | 952.45 |
| BROCKTON | 65,343 | 884,369.43 | 6,464.50 | 5,990.00 | 3,270.67 | 665,096.70 | 51,131.09 | | | 58.24 |
| HOLIORE | 60,365 | 882,314.44 | 8,762.50 | 14,782.92 | 6,197.07 | 597,215.79 | 52,107.61 | | | 1,460.91 |
| QUINCY | 60,055 | 809,830.53 | 9,037.60 | 4,399.88 | 5,372.90 | 608,876.69 | 58,365.75 | | | 1,123.68 |
| NEWTON | 53,003 | 1,075,255.52 | 13,833.65 | 12,181.72 | 5,796.48 | 772,808.54 | 49,293.65 | | | 6,647.02 |
| HAVERHILL | 51,789 | 577,639.03 | 5,200.00 | 4,903.12 | 4,153.54 | 433,717.96 | 38,619.52 | | | — |
| MAIDEN | 49,232 | 650,797.03 | 6,000.00 | 4,841.33 | 3,826.12 | 460,621.20 | 28,072.36 | | | 5,608.82 |
| MEDFORD | 47,627 | 598,911.82 | 5,466.65 | 9,375.59 | 3,136.57 | 453,011.72 | 31,973.02 | | | 3,249.45 |
| CHELSEA | 47,247 | 604,531.75 | 4,249.33 | 4,550.00 | 2,217.81 | 457,408.60 | 25,218.79 | | | 958.00 |
| PITTSFIELD | 46,877 | 635,370.18 | 4,500.00 | 4,900.00 | 3,398.03 | 467,397.93 | 30,373.50 | | | 884.91 |
| FITCHBURG | 43,609 | 555,328.16 | 4,500.00 | 8,093.20 | 2,628.13 | 400,020.37 | 26,631.32 | | | 1,525.10 |
| SALEM | 42,821 | 480,277.26 | 4,500.00 | 8,241.84 | 1,204.04 | 362,288.18 | 20,093.59 | | | 4,179.99 |
| EVERETT | 42,072 | 633,764.53 | 4,500.00 | 4,755.65 | 1,603.24 | 484,027.56 | 31,360.62 | | | 1,525.10 |
| CHICOPEE | 41,882 | 482,151.04 | 5,000.00 | 6,837.91 | 2,014.38 | 330,663.94 | 24,368.04 | | | 4,549.95 |
| TAUNTON | 39,255 | 429,762.15 | 4,747.75 | 4,248.17 | 1,703.50 | 318,605.61 | 20,706.02 | | | 604.99 |
| WALTHAM | 34,746 | 368,057.22 | 4,000.00 | 5,653.84 | 2,907.43 | 287,465.76 | 17,068.49 | | | 4,640.78 |
| REVERE | 33,261 | 583,339.11 | 5,000.00 | 7,540.84 | 3,673.87 | 408,096.12 | 48,338.97 | | | 8,545.61 |
| NORTHAMPTON | 24,145 | 333,837.25 | 4,500.00 | 3,351.16 | 2,593.72 | 229,785.64 | 23,703.59 | | | 1,310.51 |
| GLoucester | 23,375 | 331,916.11 | 5,000.00 | 4,233.00 | 2,431.27 | 227,923.26 | 12,717.04 | | | 238.00 |
| NORTH ADAMS | 22,717 | 274,125.51 | 4,908.32 | 2,350.00 | 1,310.75 | 200,318.17 | 15,705.45 | | | 6.80 |
| BEVERLY | 22,685 | 404,608.59 | 4,096.98 | 9,368.00 | 1,975.92 | 302,645.21 | 18,988.18 | | | 93.60 |
| LEOMINSTER | 22,120 | 220,838.34 | 3,900.00 | 3,890.16 | 1,408.38 | 159,871.78 | 12,937.36 | | | 3,329.36 |
| ATLANTIC | 20,623 | 299,762.99 | 3,866.67 | 4,633.20 | 2,148.22 | 220,871.55 | 12,076.34 | | | 463.62 |
| MELROSE | 20,165 | 267,754.87 | 4,549.93 | 2,816.99 | 2,049.78 | 192,315.16 | 12,457.79 | | | 2,767.72 |
| PEABODY | 19,870 | 263,698.98 | 3,521.92 | 2,672.47 | 1,157.91 | 182,250.24 | 12,476.75 | | | 462.82 |
| WESTFIELD | 18,342 | 280,745.77 | 8,760.00 | 4,171.88 | 5,852.27 | 209,704.83 | 12,265.55 | | | 33.92 |
| GARDNER | 18,730 | 192,240.24 | 4,400.00 | 2,289.92 | 1,447.97 | 134,738.09 | 17,273.58 | | | 2,894.62 |
| WOBURN | 18,370 | 209,017.02 | 3,737.50 | 3,095.35 | 598.52 | 152,456.33 | 8,529.61 | | | 1,061.56 |
| MALDEN | 16,236 | 157,587.10 | 3,498.99 | 2,799.99 | 509.89 | 114,479.63 | 7,614.75 | | | 1,103.52 |
| NEWBURYPORT | 15,656 | 137,705.01 | 4,000.00 | 2,160.00 | 1,683.39 | 98,461.74 | 8,076.70 | | | — |
| 39 Cities | 2,909,767 | \$42,137,456.59 | \$287,877.27 | \$590,287.93 | \$200,763.61 | \$30,690,435.22 | \$2,242,488.01 | | | \$102,961.11 |

TABLE VII. — *Maintenance of Departments* — Continued.
7. *Schools* — Concluded.

| CITIES. | F Transportation | G Support of Teachers | H Janitors' Services | I Fuel and Light | J Maintenance of Buildings and Grounds | K Furniture and Furnishings | L Rent | M Other Expenses |
|-----------------------|---------------------|-----------------------------|----------------------------|---------------------|---|-----------------------------------|-------------|------------------------|
| BOSTON | \$17,096.16 | \$14,779.62 | \$686,224.82 | \$435,321.96 | \$1,108,292.70 | \$231,483.78 | \$49,271.46 | \$63,236.30 |
| WORCESTER | 2,725.00 | 3,134.87 | 172,014.35 | 123,668.18 | 147,287.81 | 95,956.15 | 5,920.00 | 8,391.14 |
| SPRINGFIELD | 9,513.00 | 1,636.50 | 205,075.31 | 110,826.86 | 101,854.43 | 17,474.39 | — | 59,688.40 |
| FALL RIVER | 12,261.50 | 679.81 | 131,233.07 | 57,053.37 | 108,226.92 | 6,794.62 | 8,500.81 | 14,761.94 |
| CAMBRIDGE | 1,316.00 | 164.57 | 87,298.37 | 38,180.04 | 29,881.91 | 1,762.81 | — | 23,172.91 |
| NEW BEDFORD | 6,250.00 | 450.32 | 108,016.88 | 43,267.86 | 76,027.58 | 14,407.58 | 4,800.00 | 33,970.54 |
| LOWELL | 2,208.44 | 1,442.29 | 152,734.69 | 55,610.69 | 80,943.99 | 6,669.34 | 120.00 | 30,311.51 |
| LYNN | — | 4,118.26 | 90,317.48 | 54,285.75 | 182,712.16 | 6,782.81 | — | 33,816.67 |
| SOMERVILLE | — | 910.02 | 69,369.79 | 49,664.38 | 44,813.62 | 2,738.08 | — | 4,146.46 |
| LAWRENCE | — | 2,265.96 | 103,824.92 | 43,454.56 | 94,704.40 | 2,601.38 | 2,599.00 | 8,218.08 |
| BROCKTON | 4,705.45 | 563.15 | 53,445.55 | 47,654.73 | 36,877.21 | 4,837.68 | — | 2,380.28 |
| HOLYOKE | 4,854.00 | 59,483.17 | 59,483.17 | 65,286.00 | 79,767.37 | 5,628.45 | 1,200.00 | 6,083.90 |
| QUINCY | 5,902.74 | 889.45 | 39,871.42 | 31,566.94 | 30,291.85 | 3,447.19 | 615.66 | 11,031.55 |
| NEWTON | 7,553.67 | 543.43 | 57,207.10 | 40,074.23 | 108,397.63 | 4,793.23 | 750.00 | 598.51 |
| MALDEN | — | — | 31,174.02 | 11,670.18 | 40,414.35 | 755.01 | — | 384.01 |
| HAVERHILL | 9,465.00 | 769.42 | 41,928.92 | 45,230.32 | 42,135.27 | 1,753.43 | — | 6,151.66 |
| MEDFORD | — | 438.59 | 33,027.19 | 29,629.90 | 25,237.40 | 1,289.57 | — | 716.80 |
| CHELSEA | — | 1,238.32 | 41,077.06 | 18,915.22 | 44,097.48 | 1,682.06 | — | 627.63 |
| PITTSFIELD | 8,361.93 | 151.57 | 34,505.23 | 46,192.97 | 32,069.87 | — | 1,409.52 | 151.67 |
| FITCHBURG | 8,462.88 | 510.38 | 32,965.12 | 30,143.08 | 20,180.69 | 486.75 | — | 3,280.83 |
| SALEM | 1,706.50 | 1,787.12 | 36,688.68 | 29,197.91 | 20,780.58 | 729.66 | — | 8,016.19 |
| EVERETT | — | 381.14 | 47,675.82 | 21,556.99 | 37,264.71 | 1,477.96 | 1,980.00 | 2,134.36 |
| CHICOPEE | 9,463.09 | 826.70 | 29,990.27 | 29,598.10 | 12,929.36 | 240.65 | 202.50 | 6,127.00 |
| TAUNTON | 7,421.90 | 446.32 | 25,907.28 | 19,724.41 | 16,210.80 | 4,582.48 | — | 2,340.00 |
| WALTHAM | 5,648.60 | 272.03 | 18,758.95 | 19,245.39 | 24,457.04 | 1,123.65 | — | 1,123.65 |
| REVERE | 2,096.97 | — | 45,626.95 | 27,050.49 | 24,457.04 | 1,243.81 | — | 1,668.44 |
| NORTHAMPTON | 2,797.61 | 163.71 | 17,579.48 | 24,045.39 | 17,811.03 | 4,594.71 | 482.70 | 1,764.41 |
| GLOUCESTER | 3,909.50 | 32.57 | 23,663.61 | 16,747.11 | 28,542.92 | 257.16 | — | 6,256.83 |
| NORTH ADAMS | 1,230.60 | — | 16,059.44 | 11,451.11 | 10,688.64 | 4,575.30 | 36.00 | 5,488.36 |
| DEVERLY | 6,673.83 | 237.70 | 26,811.84 | 18,110.45 | 14,883.74 | 67.50 | — | 1,619.64 |
| LEOMINSTER | 10,186.50 | — | 15,742.00 | 13,091.02 | 5,075.69 | — | — | 2,598.90 |
| ATTLEBORO | 7,399.13 | — | 19,107.80 | 12,013.97 | 17,633.27 | 485.94 | — | 2,414.68 |
| MELROSE | 660.00 | — | 16,234.80 | 15,077.66 | 12,013.97 | 344.36 | — | 827.41 |
| PEABODY | 7,576.90 | 309.42 | 23,042.53 | 15,511.43 | 9,234.14 | — | — | 5,099.45 |
| WESTFIELD | 5,991.28 | — | 13,023.51 | 12,693.19 | 11,911.39 | — | — | 1,337.95 |
| GARDNER | 3,180.20 | — | 8,883.78 | 10,414.72 | 4,494.18 | 1,422.78 | — | 531.77 |
| WOBURN | 350.00 | 101.14 | 13,882.00 | 8,185.45 | 13,762.95 | 1,709.79 | — | 1,546.82 |
| MARLBOROUGH | 5,998.05 | — | 8,500.04 | 7,856.85 | 3,939.73 | 41.00 | — | 1,243.66 |
| NEWBURYPORT | 992.10 | 112.86 | 7,837.54 | 8,677.05 | 4,081.74 | 197.23 | 152.00 | 1,872.66 |
| 39 Cities | \$184,567.58 | \$39,965.29 | \$2,644,810.78 | \$1,709,547.07 | \$2,717,120.46 | \$363,529.64 | \$78,039.65 | \$345,062.97 |

TABLE VII. — Maintenance of Departments — Continued.
8. Libraries.

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B Salaries and Wages | C Books, Periodicals, etc. | D Binding | E Fuel and Light | F Buildings | G Other Expenses |
|-------------|-----------------------|------------------------|----------------------------|-------------------------------------|--------------|------------------------|----------------|------------------------|
| BOSTON | 779,620 | \$840,015.60 | \$545,269.64 | \$123,930.56 | \$67,528.85 | \$33,562.47 | \$53,596.99 | \$16,127.09 |
| WORCESTER | 190,757 | 144,998.36 | 94,104.72 | 22,954.96 | 7,151.67 | 7,131.04 | 7,460.71 | 6,196.26 |
| SPRINGFIELD | 142,065 | 162,218.00 | — | — | — | — | — | 1,162,218.00 |
| FALL RIVER | 128,993 | 80,416.30 | 45,664.36 | 8,700.50 | 8,142.27 | 4,156.40 | 10,738.71 | 3,014.06 |
| CAMBRIDGE | 119,669 | 65,618.56 | 44,639.64 | 13,164.32 | 3,100.08 | 1,654.33 | 1,654.49 | 2,023.70 |
| NEW BEDFORD | 81,957.09 | 56,021.21 | 14,548.92 | 14,548.92 | 4,149.40 | 1,070.65 | 3,868.15 | 2,298.78 |
| LOWELL | 110,296 | 35,771.74 | 21,069.26 | 8,139.67 | 1,989.72 | 1,021.10 | 1,872.23 | 1,879.76 |
| LYNN | 103,081 | 60,959.88 | 37,072.75 | 10,908.90 | 2,747.93 | 2,747.16 | 2,737.46 | 4,037.59 |
| SOMERVILLE | 99,032 | 76,219.96 | 44,751.39 | 13,422.21 | 2,886.85 | 4,809.38 | 6,800.73 | 3,549.40 |
| LAWRENCE | 93,597 | 53,033.69 | 33,087.50 | 9,864.58 | 2,320.75 | 1,598.22 | 4,253.64 | 1,909.00 |
| BROCKTON | 63,343 | 36,170.00 | 19,982.73 | 8,009.67 | 1,149.34 | 2,991.12 | 2,519.04 | 1,518.16 |
| HOLYOKE | 60,335 | 41,210.00 | — | — | — | — | — | 14,1210.00 |
| QUINCY | 60,055 | 40,836.75 | 20,110.07 | 10,561.66 | 2,045.65 | 2,339.92 | 3,405.89 | 2,373.56 |
| NEWTON | 53,003 | 69,865.84 | 38,268.39 | 14,970.36 | 3,203.90 | 3,867.83 | 4,384.18 | 5,171.18 |
| MALDEN | 51,789 | 40,486.94 | 21,171.52 | 7,979.13 | 1,876.58 | 1,488.68 | 2,221.34 | 5,749.69 |
| HAVERHILL | 49,252 | 46,650.29 | 23,680.01 | 7,081.16 | 2,527.84 | 2,401.77 | 6,843.01 | 4,116.50 |
| MEDFORD | 47,627 | 19,634.92 | 9,541.31 | 4,903.00 | 992.61 | 1,170.86 | 1,542.27 | 1,484.87 |
| CHELSEA | 47,247 | 27,135.71 | 11,197.72 | 7,720.29 | 1,397.23 | 1,665.24 | 3,739.28 | 1,415.95 |
| PITTSFIELD | 46,877 | 22,000.00 | — | — | — | — | — | 1,22,000.00 |
| FITCHBURG | 43,609 | 16,350.92 | 9,166.55 | 4,083.51 | 139.94 | 1,779.14 | 534.41 | 647.37 |
| SALEM | 42,821 | 30,137.63 | 18,439.35 | 5,158.09 | 1,202.61 | 2,575.48 | 797.58 | 1,964.57 |
| EVERETT | 42,072 | 24,102.52 | 13,286.78 | 4,416.01 | 1,414.39 | 1,577.71 | 2,054.39 | 1,353.24 |
| CHICOPEE | 41,882 | 17,721.46 | 9,670.85 | 4,947.88 | 360.86 | 1,078.89 | 1,218.80 | 444.18 |
| TAUNTON | 39,255 | 18,329.14 | 9,166.79 | 5,788.19 | 339.25 | 1,552.75 | 990.06 | 492.10 |
| WALTHAM | 34,746 | 33,132.11 | 18,649.68 | 6,390.92 | 1,833.29 | 3,785.55 | 1,282.92 | 1,190.64 |
| REVERE | 33,261 | 7,925.68 | 4,720.00 | 1,350.87 | 216.77 | 973.37 | 369.89 | 294.98 |
| NORTHAMPTON | 24,145 | 37,298.00 | 18,446.62 | 9,078.26 | 1,722.99 | 3,072.33 | 1,765.11 | 3,212.73 |
| GLOUCESTER | 23,875 | 900.00 | — | — | — | — | — | 1,900.00 |
| NORTH ADAMS | 22,717 | 12,906.37 | 6,280.54 | 3,775.65 | 160.67 | 1,290.37 | 913.46 | 485.68 |
| DEVERLY | 22,685 | 27,848.98 | 12,234.07 | 8,143.31 | 1,000.54 | 2,188.39 | 2,993.05 | 1,289.62 |
| LEOMINSTER | 22,120 | 10,999.87 | 6,170.87 | 1,902.98 | 422.77 | 1,179.84 | 701.87 | 621.54 |
| ATTLEBORO | 20,623 | 15,291.42 | 8,222.26 | 2,779.04 | 900.00 | 1,055.00 | 1,124.82 | 1,210.30 |
| MELROSE | 20,165 | 16,141.47 | 8,484.34 | 3,663.47 | 599.91 | 998.37 | 1,546.10 | 849.28 |
| PEABODY | 19,870 | 2,000.00 | — | — | — | — | — | 1,200.00 |
| WESTFIELD | 19,342 | 13,285.61 | — | — | — | — | — | 13,285.61 |
| GARDNER | 18,730 | 11,260.00 | — | — | — | — | — | 11,260.00 |
| WOBURN | 18,370 | 17,972.03 | 10,274.01 | 2,713.17 | 349.70 | 1,108.34 | 1,236.44 | 954.83 |
| MARLBOROUGH | 16,236 | 8,831.31 | 5,563.60 | 1,405.54 | 78.40 | 924.83 | 239.98 | 588.96 |
| NEWBURYPORT | — | 10,973.53 | 6,985.84 | 2,403.46 | 473.67 | 785.40 | 151.72 | 173.44 |
| 39 Cities | 2,909,767 | \$2,278,607.78 | \$1,231,394.37 | \$354,857.14 | \$124,425.43 | \$100,341.93 | \$134,740.72 | \$332,848.19 |

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B General Administration | C. PARKS AND GARDENS | | D Playgrounds and Gymnasias | E Bathhouses and Beaches | F. CELEBRATIONS AND ENTERTAINMENTS | | |
|-------------|--------------------|------------------------|--------------------------------|----------------------|-------------------------------------|--------------------------------------|-----------------------------------|------------------------------------|------------|--------------------------|
| | | | | Maintenance | Metropolitan Park Maintenance | | | Fourth of July | Labor Day | Band Con- certs, etc. |
| BOSTON | 779,620 | \$2,360,902.64 | \$132,856.52 | \$730,953.46 | \$751,391.50 | \$828,625.93 | \$239,379.56 | \$22,812.40 | \$1,458.69 | \$153,424.58 |
| WORCESTER | 190,757 | 132,419.31 | | 81,483.10 | — | 44,249.62 | 4,159.36 | 671.50 | — | 1,855.76 |
| SPRINGFIELD | 142,065 | 237,479.01 | 4,813.10 | 189,263.12 | — | 47,161.35 | 3,616.08 | 4,678.76 | — | 5,946.60 |
| FALL RIVER | 128,993 | 100,817.68 | 3,298.44 | 37,786.42 | — | 37,300.82 | 7,349.82 | — | — | 432.00 |
| CAMBRIDGE | 119,669 | 202,286.06 | 5,972.98 | 66,196.72 | 83,190.84 | 9,377.85 | 10,300.79 | 4,722.75 | 391.42 | 1,525.78 |
| NEW BEDFORD | 119,539 | 114,520.22 | — | 79,031.10 | — | 10,237.48 | 2,332.47 | 2,998.42 | — | 12,612.06 |
| LOWELL | 110,296 | 63,338.57 | 5,234.08 | 40,303.06 | — | 20,490.67 | 6,349.13 | 1,465.56 | 995.10 | 2,140.82 |
| LYNN | 103,081 | 121,712.85 | — | 30,654.71 | 64,619.90 | 14,049.38 | 2,551.75 | 2,346.40 | 1,043.70 | 1,908.34 |
| SOMERVILLE | 99,032 | 95,212.09 | — | 18,093.66 | 57,212.56 | 6,581.82 | 9,020.99 | 2,568.00 | — | 736.74 |
| LAWRENCE | 93,527 | 64,118.71 | — | 43,934.54 | — | 7,555.13 | — | 3,541.49 | — | 1,039.87 |
| BROCKTON | 65,343 | 56,939.37 | — | 8,999.84 | — | 15,634.71 | — | 384.40 | — | 384.40 |
| HOLYOKE | 60,335 | 54,023.18 | 1,283.66 | 27,206.42 | — | 9,063.57 | — | — | — | 834.82 |
| QUINCY | 47,853.58 | 47,853.58 | — | 5,265.48 | 32,728.13 | 4,946.67 | 1,916.81 | 1,974.24 | — | 1,022.25 |
| NEWTON | 53,003 | 114,357.42 | — | 8,741.53 | 43,826.96 | 56,684.97 | 3,640.04 | — | — | 1,463.92 |
| MALDEN | 51,789 | 68,761.68 | 2,401.27 | 28,456.82 | 31,736.74 | 3,948.95 | — | 1,000.00 | — | 1,218.10 |
| HAYVERHILL | 49,232 | 36,651.60 | 3,744.05 | 25,522.55 | — | 4,630.37 | — | — | — | 2,754.63 |
| MEDFORD | 47,627 | 43,178.93 | 2,112.73 | 9,011.91 | — | 1,799.86 | 390.96 | 873.83 | — | 2,063.54 |
| CHelsea | 47,247 | 53,593.09 | — | — | 26,926.07 | 1,799.86 | — | 687.75 | — | 6,952.38 |
| PITTSFIELD | 46,877 | 13,306.78 | — | 10,646.47 | 25,949.67 | 20,005.29 | 651.12 | — | — | 700.00 |
| FITCHBURG | 43,609 | 26,886.10 | 918.28 | 14,588.77 | — | 3,309.19 | — | 221.50 | — | 1,214.62 |
| SALEM | 42,821 | 43,273.18 | 3,060.36 | 25,352.45 | — | 9,942.93 | 1,704.73 | 800.00 | — | 2,400.50 |
| EVERETT | 42,072 | 48,728.41 | — | 13,334.71 | 26,896.76 | 9,955.14 | 1,054.45 | 970.12 | — | 1,363.50 |
| CHICOPEE | 41,882 | 11,050.74 | — | 1,537.15 | — | 9,217.69 | 295.90 | — | — | — |
| TAUNTON | 39,255 | 8,249.04 | — | 3,744.58 | — | 4,387.96 | — | — | — | — |
| WALTHAM | 42,918.89 | 34,746 | — | 7,933.30 | 22,721.97 | 11,687.62 | — | 574.00 | — | 116.50 |
| REVERE | 33,261 | 17,856.30 | — | — | 17,081.30 | — | — | 775.00 | — | — |
| NORTHAMPTON | 24,145 | 5,291.46 | — | 1,042.51 | — | 4,076.95 | — | — | — | — |
| GLoucester | 23,375 | 6,092.68 | — | 3,985.65 | — | 52.50 | 1,523.60 | 250.00 | — | 172.00 |
| NORTH ADAMS | 22,717 | 22,717 | — | 491.55 | — | 380.79 | — | — | — | 280.93 |
| BEVERLY | 22,685 | 10,857.40 | — | 2,224.25 | — | 4,766.12 | 2,338.00 | 693.22 | — | 168.50 |
| LEominster | 22,120 | 14,610.35 | — | 773.67 | — | — | — | 500.00 | — | 835.81 |
| Attleboro | 20,623 | 2,004.87 | — | 10,728.92 | 12,328.46 | 2,991.43 | 1,198.06 | 400.00 | — | 731.20 |
| MILBORO | 20,165 | 24,007.38 | 343.35 | 4,097.95 | — | 5,855.66 | — | — | — | 490.00 |
| PEABODY | 19,870 | 7,743.60 | — | 836.38 | — | 5,855.66 | — | — | — | 183.80 |
| WESTFIELD | 19,342 | 3,669.68 | — | 5,042.53 | — | 2,833.30 | — | — | — | 223.05 |
| GARDNER | 21,763.33 | 18,730 | 758.86 | 787.40 | 10,121.54 | 4,223.61 | 10,738.33 | 360.95 | — | 1,000.00 |
| Woburn | 18,870 | 13,474.14 | — | 923.19 | — | 1,617.62 | 529.37 | — | — | 57.26 |
| MARLBOROUGH | 16,236 | 1,137.77 | — | 149.58 | — | 149.58 | — | — | — | 65.00 |
| NEWBURYPORT | 15,656 | 5,571.98 | — | 4,264.34 | — | 1,154.64 | — | 70.00 | — | 83.00 |
| 39 Cities | 2,909,767 | \$4,279,702.94 | \$168,797.68 | \$1,563,242.04 | \$1,206,732.40 | \$755,648.77 | \$317,004.89 | \$55,985.89 | \$3,888.91 | \$208,402.36 |

TABLE VII. — *Maintenance of Departments — Continued.*
10. Pensions.

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B. DEPARTMENTAL | | | | C Water | D Cemetery |
|-------------------|-----------------------|------------------------|-----------------|--------------|--------------|--------------|-------------|---------------|
| | | | Police | Fire | Highways | Schools | | |
| BOSTON . . . | 779,620 | \$1,080,840.16 | \$202,535.65 | \$257,434.93 | \$31,571.86 | \$189,918.39 | \$30,096.43 | — |
| WORCESTER . . . | 190,757 | 75,633.22 | 16,051.96 | 23,739.03 | 20,043.84 | 5,861.61 | 4,478.18 | \$1,235.01 |
| SPRINGFIELD . . . | 142,065 | 43,532.93 | 13,838.54 | 14,871.84 | 10,841.85 | — | — | — |
| FALL RIVER . . . | 128,993 | 37,543.79 | 15,286.76 | 20,451.37 | — | 1,805.66 | — | — |
| CAMBRIDGE . . . | 119,669 | 101,527.18 | 10,551.83 | 23,255.93 | 32,239.00 | 13,087.31 | 9,037.02 | 1,436.29 |
| NEW BEDFORD . . . | 119,539 | 26,735.79 | 12,796.86 | 7,280.44 | 1,884.14 | 11,919.80 | 2,484.80 | 524.16 |
| LOWELL . . . | 110,296 | 34,941.69 | 12,147.48 | 17,604.34 | 2,093.72 | 844.68 | 1,734.00 | — |
| LYNN . . . | 103,081 | 61,297.03 | 14,139.06 | 11,887.69 | 9,331.66 | 4,190.00 | 4,231.37 | 1,411.32 |
| SOMERVILLE . . . | 99,032 | 41,224.17 | 10,293.67 | 5,888.85 | 10,129.74 | — | 3,914.81 | — |
| LAWRENCE . . . | 93,527 | 14,071.98 | 6,966.25 | 6,505.73 | — | 600.00 | — | — |
| BROCKTON . . . | 65,343 | 31,016.43 | 5,143.55 | 8,914.39 | 5,624.29 | 2,774.44 | 1,903.81 | — |
| HOLYOKE . . . | 60,335 | 20,026.63 | 4,813.91 | 6,757.30 | — | 750.15 | 8,705.07 | — |
| QUINCY . . . | 60,055 | 18,465.08 | 2,235.61 | 539.96 | 9,549.23 | 184.02 | 3,698.61 | — |
| NEWTON . . . | 53,003 | 45,807.40 | 10,611.44 | 3,690.00 | 35,308.25 | — | 2,467.31 | — |
| MALDEN . . . | 51,789 | 26,530.84 | 3,992.50 | 6,523.35 | 413,839.22 | — | 704.21 | 1,471.56 |
| HAYVERHILL . . . | 49,232 | 8,408.17 | 3,035.57 | 2,596.22 | 800.00 | 1,935.14 | — | — |
| MEDFORD . . . | 47,627 | 13,416.22 | 2,362.50 | 833.34 | 3,726.00 | 1,200.00 | 2,158.38 | — |
| CHELSEA . . . | 47,247 | 21,184.77 | 2,991.93 | 5,188.53 | 6,855.36 | — | 1,785.65 | — |
| PITTSFIELD . . . | 46,877 | 4,347.50 | 2,760.00 | 787.50 | — | 800.00 | — | — |
| FITCHBURG . . . | 43,609 | 11,379.26 | 2,544.30 | 937.55 | 5,691.85 | 594.36 | 1,611.20 | — |
| SALEM . . . | 42,821 | 16,499.63 | 1,934.44 | 1,753.72 | 8,471.32 | 999.84 | 1,723.72 | — |
| EVERETT . . . | 42,072 | 15,461.77 | 2,592.42 | 7,024.43 | 10,606.42 | — | 858.50 | 702.00 |
| CHICOPEE . . . | 41,882 | 6,198.29 | 1,825.00 | 1,595.00 | 663.00 | — | 2,115.29 | — |
| TAUNTON . . . | 39,255 | — | — | — | — | — | — | — |
| WALTHAM . . . | 34,746 | 12,819.64 | 1,692.71 | 3,270.50 | 5,181.18 | — | 1,339.26 | 705.99 |
| REVERE . . . | 33,261 | 8,323.52 | 850.00 | 1,967.92 | 4,505.60 | 1,000.00 | — | — |
| NORTHAMPTON . . . | 24,145 | 2,300.56 | 1,459.96 | 840.60 | — | — | — | — |
| GLOUCESTER . . . | 23,375 | 11,938.50 | 6,313.50 | 5,307.00 | 318.00 | — | — | — |
| NORTH ADAMS . . . | 22,717 | — | — | — | — | — | — | — |
| BEVERLY . . . | 22,685 | 5,791.90 | 2,352.50 | 2,082.25 | 582.31 | 424.84 | — | — |
| LEOMINSTER . . . | 22,120 | — | — | — | 716.40 | — | 350.00 | — |
| ATTLEBORO . . . | 20,623 | 1,412.40 | — | 1,412.40 | — | — | — | — |
| MELROSE . . . | 20,165 | 14,477.40 | 875.00 | 1,975.00 | — | — | — | 231.73 |
| PEABODY . . . | 19,870 | 6,696.74 | 1,789.30 | 712.50 | 2,074.12 | 620.74 | 1,132.46 | — |
| WESTFIELD . . . | 19,342 | 975.00 | 975.00 | — | — | — | — | — |
| GARDNER . . . | 18,730 | 3,439.64 | 912.50 | 2,527.14 | — | — | — | — |
| WOBURN . . . | 18,370 | 9,917.27 | 3,019.50 | — | — | — | — | — |
| MARLBOROUGH . . . | 16,236 | 1,571.40 | 1,571.40 | — | — | — | — | — |
| NEWBURYPORT . . . | 15,656 | 650.00 | — | 650.00 | — | — | — | — |
| 39 Cities . . . | 2,909,767 | \$1,846,160.35 | \$383,662.56 | \$446,697.81 | \$235,175.05 | \$228,726.53 | \$74,215.39 | \$7,718.06 |

1 Includes \$10,554.27 other enterprises.

2 Other enterprises.

3 Public Works.

4 Includes water, amount not specified.

5 Includes \$688.29 electric light.

6 Includes \$532.46 electric light.

TABLE VII. — *Maintenance of Departments — Concluded.*
11. Unclassified.

| CITIES. | Population of 1925 | A TOTAL EXPENSES | B Damage Settlements | C Printing and Stationery | D Memorial Day | E City Clocks | F Ice for Drink- ing Fountains | G All Other |
|-------------|--------------------|------------------------|----------------------------|---------------------------------|----------------------|------------------|--------------------------------------|----------------|
| BOSTON | 779,620 | \$492,488.66 | \$158,009.94 | \$45,799.59 | \$16,645.73 | \$60.35 | \$5,652.51 | \$266,320.54 |
| WORCESTER | 190,757 | 40,804.97 | 22,383.93 | 3,997.05 | 3,700.99 | 250.00 | — | 10,473.00 |
| SPRINGFIELD | 142,065 | 36,309.67 | 13,930.66 | 4,456.14 | 1,892.59 | — | 265.82 | 25,764.46 |
| FALL RIVER | 128,993 | 20,452.92 | 5,928.70 | 2,208.00 | 2,668.56 | — | 466.74 | 9,180.92 |
| CAMBRIDGE | 119,669 | 15,741.84 | 7,680.58 | 18.85 | 3,058.72 | 104.00 | 1,325.30 | 3,554.39 |
| NEW BEDFORD | 119,539 | 8,058.21 | 300.00 | 987.30 | 2,030.83 | — | — | 4,740.08 |
| LOWELL | 110,296 | 90,224.27 | 9,145.40 | — | 4,404.98 | 7.50 | 208.30 | 76,458.09 |
| Lynn | 103,081 | 52,983.21 | 32,872.25 | — | 2,713.08 | 213.00 | — | 17,184.88 |
| SOMERVILLE | 99,032 | 18,763.28 | 7,986.30 | 2,521.69 | 538.73 | — | — | 7,718.56 |
| LAWRENCE | 93,327 | 65,495.60 | 5,170.36 | 1,573.10 | 2,600.00 | — | 919.90 | 55,232.24 |
| BROCKTON | 65,343 | 7,422.94 | 1,039.00 | 2,243.45 | 977.01 | — | — | 3,103.18 |
| HOLYOKE | 60,335 | 44,400.46 | 12,091.48 | 1,110.14 | 1,051.70 | — | — | 29,817.14 |
| QUINCY | 60,055 | 10,239.03 | 2,194.00 | 3,440.41 | 1,493.35 | 86.00 | — | 3,026.27 |
| NEWTON | 53,003 | 21,749.56 | 849.45 | 1,727.89 | 1,263.10 | — | — | 17,909.12 |
| MALDEN | 51,789 | 18,762.85 | 500.00 | 1,074.45 | 2,225.00 | — | — | 14,963.40 |
| HAVERHILL | 49,232 | 13,351.99 | 5,724.02 | 69.00 | 747.40 | 1,415.35 | — | 5,396.22 |
| MEDFORD | 47,627 | 25,774.52 | 5,655.39 | 901.40 | 1,465.37 | — | — | 17,752.36 |
| CHELSEA | 47,247 | 20,281.13 | 3,596.27 | 964.97 | 1,050.00 | — | — | 14,669.89 |
| PITTSFIELD | 46,877 | 24,939.97 | 701.00 | 2,045.97 | 400.00 | 50.00 | — | 21,743.00 |
| FITCHBURG | 43,609 | 11,763.69 | 388.97 | 2,974.11 | 923.75 | 224.70 | 930.50 | 6,321.66 |
| SALEM | 42,821 | 17,792.61 | 5,268.52 | 2,974.11 | 950.00 | 120.00 | — | 10,534.59 |
| EVERETT | 42,072 | 24,426.67 | 11,962.57 | 919.50 | 1,500.00 | 126.29 | 223.00 | 10,614.81 |
| CHICOPEE | 41,882 | 8,875.73 | 4,615.36 | 1,169.60 | 793.43 | — | — | 2,297.34 |
| TAUNTON | 39,255 | 8,989.71 | 1,518.31 | 2,271.40 | 800.00 | — | — | 1,400.00 |
| WALTHAM | 34,746 | 8,791.65 | 1,665.00 | 1,235.57 | 761.75 | 254.11 | — | 5,875.22 |
| REVERE | 33,261 | 19,475.32 | 10,362.83 | 330.75 | 1,060.00 | 245.34 | — | 7,731.74 |
| NORTHAMPTON | 24,145 | 6,821.92 | 990.00 | 934.75 | 398.03 | — | — | 4,233.80 |
| GLOUCESTER | 23,375 | 10,238.89 | 206.00 | 940.24 | 887.70 | — | — | 8,204.95 |
| NORTH ADAMS | 22,717 | 5,563.15 | 1,500.00 | 772.16 | 485.01 | — | — | 5,805.98 |
| BEVERLY | 22,685 | 7,991.67 | 374.75 | 1,649.05 | 1,493.18 | 45.87 | — | 3,928.82 |
| LEOMINSTER | 22,120 | 2,288.66 | 896.41 | 720.75 | 550.00 | — | — | 621.50 |
| ATTLEBORO | 20,623 | 5,498.56 | 1,421.50 | 721.96 | 450.00 | 171.84 | — | 2,733.26 |
| MELROSE | 20,165 | 12,010.99 | 515.58 | 551.93 | 697.90 | 18.90 | — | 10,226.68 |
| PEABODY | 19,870 | 4,480.31 | 2,320.94 | — | 1,725.00 | 128.53 | — | 7,879.28 |
| WESTFIELD | 19,342 | 19,342.90 | 768.90 | 699.30 | 325.00 | 50.00 | — | 3,336.41 |
| GARDNER | 18,730 | 18,922.90 | 250.00 | 998.12 | 550.00 | — | — | 17,139.05 |
| WOBURN | 18,370 | 4,116.25 | 250.00 | 801.53 | 997.10 | — | 284.55 | 1,871.03 |
| MARLBOROUGH | 16,236 | 10,578.57 | 2,328.77 | 600.00 | 697.87 | — | — | 6,750.40 |
| NEWBURYPORT | 15,656 | 4,371.53 | 1,650.00 | — | 400.00 | 150.00 | — | 1,771.53 |
| 39 Cities | 2,909,767 | \$1,241,197.61 | \$344,013.14 | \$91,430.12 | \$67,360.86 | \$3,701.88 | \$10,295.52 | \$724,396.09 |

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

| CITIES. | Population of 1925 | A. PUBLIC SERVICE ENTERPRISES | | | | | | | B | | C |
|-----------------------|--------------------|-------------------------------|----------------|---------------------------|--------------------------------|--------------|-------------|-------------------|------------|---------------|--------------|
| | | TOTAL EXPENSES | ELECTRIC LIGHT | WATER | | ALL OTHER | | | Cemeteries | | |
| | | | | Maintenance and Operation | Metropolitan Water Maintenance | Markets | Scales | Docks and Wharves | | Miscellaneous | |
| BOSTON | 779,620 | \$2,777,970.16 | — | — | \$1,228,603.55 | \$547,720.17 | \$20,377.99 | \$112.57 | — | \$177,083.07 | \$181,484.40 |
| WORCESTER | 190,757 | 199,361.29 | — | — | 196,117.17 | — | — | 3,244.12 | — | 56,785.20 | 10.00 |
| SPRINGFIELD | 142,065 | 306,757.67 | — | — | 306,757.67 | — | — | — | — | — | 100.00 |
| FALL RIVER | 128,993 | 266,911.24 | — | — | 264,025.94 | — | — | 1,000.00 | \$1,885.30 | 51,410.92 | — |
| CAMBRIDGE | 119,689 | 352,011.68 | — | — | 352,011.68 | — | — | — | — | 52,073.79 | 5.00 |
| NEW BEDFORD | 119,539 | 219,482.74 | — | — | 216,877.70 | — | — | — | 2,605.04 | 75,604.52 | — |
| LOWELL | 110,296 | 289,047.19 | — | — | 287,622.29 | — | — | 1,424.90 | — | 28,839.94 | — |
| LYNN | 103,081 | 230,450.37 | — | — | 230,450.37 | — | — | — | — | 61,338.20 | 2,148.74 |
| SOMERVILLE | 99,032 | 126,188.72 | — | — | 83,604.85 | 42,583.87 | — | — | — | — | — |
| LAWRENCE | 93,527 | 256,867.00 | — | — | 256,867.00 | — | — | — | — | 27,205.44 | — |
| BROCKTON | 65,343 | 133,802.65 | — | — | 133,802.65 | — | — | — | — | 16,342.86 | — |
| HOLYOKE | 60,335 | 960,007.69 | — | — | 177,908.72 | — | — | — | — | — | — |
| QUINCY | 60,055 | 142,741.17 | — | — | 116,805.65 | 25,935.52 | — | — | — | 22,813.58 | 1,033.99 |
| NEWTON | 53,003 | 121,221.74 | — | — | 119,002.77 | 2,218.97 | — | — | — | 1,022.81 | 45.25 |
| MAIDEN | 51,789 | 56,068.17 | — | — | 38,836.84 | 17,231.33 | — | 3.13 | — | 28,916.84 | 782.30 |
| HAVERHILL | 49,232 | 97,196.87 | — | — | 97,193.74 | — | — | — | — | 1,376.30 | 205.00 |
| MEDFORD | 47,627 | 46,541.93 | — | — | 30,970.24 | 15,571.69 | — | — | — | 24,759.42 | — |
| CHELSEA | 47,247 | 49,953.23 | — | — | 29,956.58 | 19,996.65 | — | — | — | — | — |
| PITTSFIELD | 46,877 | 39,713.26 | — | — | 38,040.98 | — | — | 1,672.28 | — | — | — |
| FITCHBURG | 43,609 | 78,126.75 | — | — | 78,126.75 | — | — | — | — | 19,923.74 | 130.02 |
| SALEM | 42,821 | 97,979.52 | — | — | 96,772.80 | — | — | 1,206.72 | — | 18,886.12 | 404.07 |
| EVERETT | 42,072 | 49,543.65 | — | — | 26,819.07 | 22,724.58 | — | — | — | 17,975.90 | — |
| CHICOPEE | 41,882 | 319,597.55 | 233,143.10 | — | 86,454.45 | — | — | — | — | 6,442.94 | — |
| TAUNTON | 39,255 | 48,424.24 | 331,378.64 | — | 87,045.60 | — | — | 350.00 | — | 10,063.48 | — |
| WALTHAM | 34,746 | 64,143.57 | — | — | 37,793.57 | — | — | — | — | 28,806.93 | — |
| REVERE | 33,261 | 51,688.74 | — | — | 38,082.05 | 13,606.69 | — | — | — | — | — |
| NORTHAMPTON | 24,145 | 111,179.95 | — | — | 55,260.64 | — | — | — | 55,919.31 | 4,584.28 | 160.00 |
| GLoucester | 23,375 | 56,945.01 | — | — | 56,945.01 | — | — | — | — | 1,208.75 | — |
| NORTH ADAMS | 22,717 | 22,166.82 | — | — | 20,995.84 | — | — | 1,170.98 | — | 10,397.19 | — |
| BEVERLY | 22,685 | 48,127.96 | — | — | 48,127.96 | — | — | — | — | 14,390.27 | — |
| LEOMINSTER | 22,120 | 21,015.14 | — | — | 19,865.14 | — | — | 1,150.00 | — | 11,300.00 | — |
| ATLASHORO | 20,623 | 40,380.65 | — | — | 36,416.36 | — | — | — | 3,964.29 | — | — |
| MELROSE | 20,165 | 33,516.74 | — | — | 25,573.90 | — | — | 18.50 | — | 17,172.59 | 508.37 |
| PEABODY | 19,870 | 273,792.46 | 203,371.63 | — | 68,929.03 | — | — | 1,491.80 | — | 6,781.16 | — |
| WESTFIELD | 18,342 | 308,963.10 | 287,723.64 | — | 21,230.46 | — | — | — | — | — | — |
| GARDNER | 18,730 | 29,036.24 | — | — | 29,036.24 | — | — | — | — | 13,222.03 | — |
| WOBURN | 18,370 | 45,415.40 | — | — | 45,415.40 | — | — | — | — | 10,855.54 | — |
| MARLBOROUGH | 16,238 | 24,794.74 | — | — | 24,794.74 | — | — | — | — | 2,106.36 | — |
| NEWBURYPORT | 15,656 | 51,575.80 | — | — | 51,575.80 | — | — | — | — | 797.16 | — |
| 39 Cities | 2,909,767 | \$8,818,708.80 | \$1,837,715.98 | — | \$5,186,726.20 | \$715,513.81 | \$20,377.99 | \$12,845.00 | \$4,490.34 | \$820,487.33 | \$187,017.14 |

* Includes gas, amount not specified.

1 Includes \$404,334.03 for gas.

TABLE IX. — Summary of Maintenance.

| CITIES. | A TOTAL EXPENSES | B. DEPARTMENTAL | | | | |
|-----------------------|------------------------|-----------------------|--|--------------------------|-----------------|----------------|
| | | General Government | Protection of Persons and Property | Health and Sanitation | Highways | Charities |
| BOSTON | \$44,185,683.36 | \$1,834,120.97 | \$8,316,047.09 | \$4,760,224.33 | \$4,096,179.50 | \$4,019,357.53 |
| WORCESTER | 8,127,005.41 | 308,280.56 | 1,622,282.87 | 630,586.34 | 935,554.57 | 861,814.13 |
| SPRINGFIELD | 7,065,184.21 | 423,269.46 | 1,454,977.90 | 580,962.66 | 870,534.32 | 181,172.08 |
| FALL RIVER | 5,092,776.40 | 226,186.61 | 965,140.65 | 434,330.44 | 488,468.25 | 548,072.32 |
| CAMBRIDGE | 5,045,861.80 | 272,177.69 | 919,223.61 | 679,964.00 | 422,841.32 | 427,774.12 |
| NEW BEDFORD | 5,035,930.73 | 257,826.98 | 1,024,009.86 | 671,481.62 | 425,945.83 | 344,807.57 |
| LOWELL | 4,431,263.78 | 248,028.58 | 809,785.34 | 421,338.68 | 531,242.12 | 44,202.26 |
| LYNN | 3,707,455.41 | 170,536.56 | 672,203.47 | 340,339.03 | 308,891.32 | 382,361.18 |
| SOMERVILLE | 2,734,806.73 | 135,744.16 | 531,978.75 | 340,080.65 | 216,929.75 | 246,334.36 |
| BROCKTON | 2,521,936.91 | 158,239.92 | 726,756.77 | 495,142.06 | 338,957.14 | 118,000.35 |
| HOLYOKE | 3,456,986.91 | 147,527.36 | 484,901.53 | 313,245.41 | 244,460.81 | 36,938.73 |
| QUINCY | 2,282,521.96 | 132,287.32 | 553,128.66 | 331,102.22 | 233,937.14 | 263,934.00 |
| NEWTON | 2,873,131.63 | 123,172.98 | 376,250.92 | 253,665.22 | 217,121.68 | 25,693.92 |
| MALDEN | 1,729,701.56 | 143,295.86 | 495,117.80 | 250,347.71 | 241,782.50 | 8,207.31 |
| HAVERHILL | 2,039,368.32 | 82,321.03 | 325,145.85 | 209,718.81 | 452,687.26 | 184,137.49 |
| MEDFORD | 1,469,818.85 | 91,297.21 | 373,060.48 | 179,485.15 | 174,441.01 | 9,709.14 |
| CHELSEA | 1,730,900.57 | 103,171.24 | 262,420.32 | 135,399.36 | 224,903.50 | 10,696.29 |
| PITTSFIELD | 1,374,129.43 | 111,178.08 | 392,323.95 | 116,372.45 | 123,903.61 | 20,531.66 |
| FITCHBURG | 1,653,012.27 | 78,972.27 | 217,024.27 | 105,223.37 | 176,010.19 | 27,471.06 |
| SALEM | 1,632,485.98 | 86,796.99 | 282,145.38 | 138,372.56 | 159,758.04 | 35,666.72 |
| EVERETT | 1,535,192.40 | 93,456.60 | 289,732.40 | 185,286.56 | 199,392.99 | 45,584.64 |
| CHICOPEE | 1,510,208.42 | 95,772.72 | 314,340.60 | 101,073.80 | 158,875.87 | 9,637.00 |
| WALHAM | 1,552,778.89 | 68,485.84 | 242,372.05 | 85,442.82 | 232,066.40 | 24,349.31 |
| TAUNTON | 1,219,098.91 | 80,402.30 | 231,904.15 | 108,223.19 | 153,206.70 | 40,678.58 |
| REVERE | 1,220,943.42 | 97,437.33 | 209,515.27 | 119,461.79 | 90,405.70 | 8,571.35 |
| NORTHAMPTON | 829,706.61 | 50,231.77 | 117,495.73 | 36,477.82 | 88,906.11 | 15,662.96 |
| GLOUCESTER | 952,410.91 | 63,999.87 | 177,337.43 | 60,454.24 | 90,239.86 | 9,918.84 |
| NORTH ADAMS | 645,821.25 | 44,962.53 | 112,721.25 | 38,058.29 | 89,906.11 | 14,198.64 |
| BEVERLY | 1,106,176.73 | 68,323.22 | 216,949.36 | 74,431.81 | 82,614.38 | 11,927.05 |
| LEMINSTER | 582,231.99 | 34,378.36 | 103,987.77 | 22,240.79 | 31,646.60 | 5,014.30 |
| ATLANTIC | 756,032.52 | 51,483.59 | 128,835.55 | 50,591.86 | 93,665.22 | 26,800.04 |
| MELROSE | 725,618.72 | 64,653.23 | 102,075.04 | 68,633.07 | 110,914.17 | 8,438.41 |
| PEABODY | 1,010,167.81 | 49,274.83 | 163,770.22 | 87,849.31 | 76,773.40 | 11,888.44 |
| WESTFIELD | 884,086.54 | 39,947.17 | 86,591.33 | 33,759.27 | 60,762.09 | 2,457.20 |
| GARDNER | 642,154.76 | 34,969.70 | 67,574.20 | 55,742.13 | 71,110.31 | 3,983.41 |
| WOBURN | 554,383.56 | 42,289.10 | 82,809.50 | 24,364.40 | 152,569.03 | 76,416.95 |
| MARLBOROUGH | 469,960.92 | 38,573.94 | 26,557.62 | 51,984.29 | 35,538.47 | 11,888.44 |
| NEWBURYPORT | 453,558.44 | 26,685.83 | 81,751.73 | 29,282.32 | 55,604.38 | 3,716.75 |
| 39 Cities | \$128,583,742.03 | \$6,276,221.76 | \$23,845,215.74 | \$12,679,712.36 | \$12,843,198.34 | \$9,978,390.70 |
| | | | | | | \$1,291,664.64 |

TABLE IX. — Summary of Maintenance — Concluded.

| CITIES. | B. DEPARTMENTAL — Concluded | | | | | C | D | E |
|-------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|--------------|
| | Schools | Libraries | Recreation | Pensions | Unclassified | | | |
| BOSTON | \$12,751,302.47 | \$840,015.60 | \$2,360,902.64 | \$1,080,840.16 | \$492,488.66 | \$2,777,970.16 | \$177,083.07 | \$181,484.40 |
| WORCESTER | 3,084,041.49 | 144,998.36 | 132,419.34 | 75,683.22 | 40,804.97 | 109,361.29 | 56,785.20 | 10.00 |
| SPRINGFIELD | 2,701,406.09 | 162,218.00 | 257,479.01 | 43,532.93 | 46,309.67 | 306,757.67 | — | 100.00 |
| FALL RIVER | 1,822,559.68 | 80,416.30 | 100,817.68 | 37,543.70 | 20,452.92 | 266,911.24 | 51,410.92 | — |
| CAMBRIDGE | 1,458,686.17 | 65,618.56 | 202,286.06 | 101,527.18 | 15,711.84 | 332,011.65 | 52,073.79 | 5.00 |
| NEW BEDFORD | 1,741,298.04 | 81,957.09 | 114,520.22 | 26,735.79 | 8,088.21 | 219,482.74 | 75,604.52 | — |
| LOWELL | 1,450,676.03 | 33,771.74 | 163,338.37 | 34,941.69 | 90,224.27 | 289,047.19 | 28,839.94 | — |
| LYNN | 1,318,589.96 | 60,959.88 | 121,712.85 | 61,297.03 | 52,983.21 | 230,450.37 | 61,338.20 | — |
| SOMERVILLE | 997,326.12 | 76,219.09 | 95,212.09 | 41,224.17 | 18,763.28 | 126,188.72 | — | — |
| LAVERGNE | 1,255,853.53 | 53,033.69 | 64,118.71 | 14,071.98 | 65,495.60 | 256,867.00 | 27,205.44 | — |
| BROCKTON | 884,369.46 | 36,170.06 | 16,939.37 | 31,016.43 | 44,100.46 | 133,802.65 | 16,342.86 | — |
| HOLYOKE | 882,314.44 | 41,210.00 | 54,023.18 | 20,026.63 | 7,422.94 | 960,007.69 | — | — |
| QUINCY | 809,830.53 | 40,836.75 | 47,853.58 | 18,455.08 | 10,239.03 | 121,221.74 | — | — |
| NEWTON | 1,075,255.52 | 69,865.84 | 114,357.42 | 54,807.40 | 21,749.56 | 142,741.17 | — | — |
| MALDEN | 577,639.03 | 40,486.94 | 68,761.68 | 26,530.84 | 18,762.85 | 56,068.17 | 22,813.58 | 1,033.99 |
| HAYVERHILL | 650,797.03 | 46,650.29 | 36,651.60 | 8,408.17 | 13,351.99 | 97,196.87 | 1,022.81 | 45.25 |
| MEDFORD | 598,911.82 | 19,634.92 | 43,178.93 | 13,416.22 | 25,774.52 | 1,376.30 | 28,916.84 | 782.30 |
| CHELSEA | 604,531.75 | 27,135.71 | 53,595.09 | 21,184.77 | 20,281.13 | 46,541.93 | 24,759.42 | 205.00 |
| PITTSFIELD | 635,370.18 | 22,000.00 | 15,306.78 | 4,347.50 | 24,930.97 | 49,953.23 | — | — |
| FITCHBURG | 535,328.16 | 16,350.92 | 26,886.10 | 11,379.26 | 11,763.69 | 39,713.26 | 19,923.74 | 130.02 |
| SALEM | 480,277.26 | 30,137.68 | 43,273.18 | 16,409.68 | 17,792.61 | 78,126.75 | 18,886.12 | — |
| EVERETT | 633,764.53 | 24,102.52 | 48,728.41 | 15,461.77 | 8,575.73 | 97,979.52 | 17,975.90 | — |
| CHICOPEE | 482,151.04 | 17,721.46 | 11,050.74 | 6,198.29 | 24,426.97 | 49,543.65 | 6,442.94 | — |
| TAUNTON | 429,762.15 | 13,329.14 | 8,249.04 | — | 3,989.71 | 319,597.55 | 418,424.24 | — |
| WALHAM | 368,057.22 | 33,132.11 | 42,918.89 | 12,819.64 | 8,791.65 | 64,143.57 | 28,066.93 | — |
| REVERE | 333,339.11 | 7,925.58 | 17,856.30 | 8,323.52 | 19,475.32 | 51,688.74 | 4,584.28 | 160.00 |
| NORTHAMPTON | 333,837.25 | 37,298.09 | 5,291.46 | 2,300.56 | 6,821.92 | 111,179.95 | 1,208.75 | — |
| GLOUCESTER | 331,916.11 | 900.00 | 6,092.68 | 11,938.50 | 10,238.89 | 56,945.01 | 10,397.19 | — |
| NORTH ADAMS | 274,125.51 | 12,906.37 | 1,040.84 | — | 8,563.15 | 22,166.82 | 14,390.27 | — |
| BEVERLY | 404,608.59 | 27,848.98 | 10,857.40 | 5,791.90 | 7,991.67 | 48,127.96 | 11,300.00 | 508.37 |
| LEOMINSTER | 230,838.34 | 10,999.87 | 2,004.87 | 716.40 | 2,288.66 | 21,015.14 | 17,172.59 | — |
| ATTLEBORO | 299,762.99 | 15,291.42 | 14,610.35 | 1,412.40 | 5,498.56 | 40,380.65 | 6,781.16 | — |
| MELROSE | 267,754.87 | 16,141.47 | 24,007.38 | 14,477.40 | 12,010.99 | 33,516.74 | 13,292.03 | — |
| PEABODY | 263,698.98 | 2,000.00 | 7,743.60 | 6,696.74 | 12,053.75 | 273,792.46 | 10,855.54 | — |
| WESTFIELD | 280,745.77 | 13,285.61 | 3,669.68 | 975.00 | 4,480.31 | 308,963.10 | 24,794.74 | — |
| GARDNER | 192,240.24 | 11,260.00 | 21,763.33 | 3,439.64 | 18,922.90 | 99,036.23 | 797.16 | — |
| WOBURN | 209,017.02 | 17,972.03 | 13,474.14 | 9,917.27 | 4,116.25 | 45,415.40 | 13,292.03 | — |
| MARLBOROUGH | 157,587.10 | 8,831.31 | 1,137.77 | 1,571.40 | 10,578.57 | 24,794.74 | 10,855.54 | — |
| NEWBURYPORT | 137,705.01 | 10,973.53 | 5,571.98 | 650.00 | 4,571.53 | 51,575.80 | 797.16 | — |
| 39 Cities | \$42,197,456.59 | \$2,278,607.78 | \$4,279,702.94 | \$1,846,160.35 | \$1,241,197.61 | \$8,818,708.80 | \$820,487.33 | \$187,017.14 |

TABLE X. — Interest Payments.

| CITIES. | A TOTAL EXPENSES | B Temporary Loans (including Revenue Loans) | C General Loans | D Public Service Enterprise Loans | E Cemetery Loans | F. METROPOLITAN ASSESSMENTS | | | G State Assessments for Grade Crossings | H All Other |
|-------------|------------------------|--|-----------------------|---|------------------------|-----------------------------|--------------|----------------|---|----------------|
| | | | | | | Sewer | Park | Water | | |
| BOSTON | \$6,720,346.52 | \$169,270.27 | \$5,231,797.32 | \$1,630,223.61 | \$910.00 | \$191,553.31 | \$394,751.45 | \$1,093,740.56 | — | \$88,100.00 |
| WORCESTER | 648,123.24 | 165,014.11 | 280,006.66 | 203,102.47 | — | — | — | — | — | — |
| FALL RIVER | 587,988.56 | 95,354.72 | 439,855.50 | 52,778.34 | — | — | — | — | — | — |
| SPRINGFIELD | 523,336.44 | 40,989.76 | 431,241.68 | 51,105.00 | — | — | — | — | — | — |
| CAMBRIDGE | 562,495.76 | 67,690.38 | 332,810.53 | 52,773.75 | 540.00 | 53,859.98 | 54,821.12 | — | — | — |
| NEW BEDFORD | 729,926.60 | 86,566.76 | 532,154.01 | 110,690.83 | 515.00 | — | — | — | — | — |
| LOWELL | 369,961.21 | 96,318.02 | 263,476.94 | 10,166.25 | — | — | — | — | — | — |
| LYNN | 327,800.41 | 63,938.37 | 177,518.61 | 59,462.65 | 2,994.75 | — | 23,413.53 | — | \$472.50 | — |
| SOMERVILLE | 241,668.30 | 39,610.16 | 68,266.25 | — | — | 29,924.89 | 18,800.52 | 85,035.59 | — | 30.89 |
| LAWRENCE | 280,143.84 | 59,790.80 | 213,598.04 | 6,755.00 | — | — | — | — | — | — |
| BROCKTON | 259,979.49 | 61,388.03 | 135,272.33 | 62,914.13 | 405.00 | — | — | — | — | — |
| HOLYOKE | 222,869.22 | 58,097.81 | 105,552.80 | 59,218.61 | — | — | — | — | — | — |
| QUINCY | 269,361.94 | 52,925.33 | 109,447.05 | 10,008.75 | 800.00 | 28,634.08 | 15,756.19 | 51,790.54 | — | — |
| NEWTON | 289,459.02 | 38,249.11 | 165,663.03 | 15,612.50 | — | 45,800.55 | 19,702.78 | 4,431.05 | — | — |
| MALDEN | 205,046.36 | 31,000.78 | 109,926.17 | 2,250.00 | — | 16,651.61 | 10,011.11 | 34,409.19 | — | 797.50 |
| HAVERHILL | 85,030.46 | 24,410.50 | 55,134.96 | 5,485.00 | — | — | — | — | — | — |
| MEDFORD | 172,013.39 | 23,059.11 | 95,155.25 | 865.00 | — | 13,422.90 | 8,416.08 | 31,095.05 | — | — |
| CHELSEA | 230,574.89 | 48,014.80 | 119,521.66 | 60.00 | — | 14,240.78 | 8,806.41 | 39,931.24 | — | — |
| PITTSFIELD | 130,938.82 | 17,999.69 | 71,920.38 | 41,018.75 | — | — | — | — | — | — |
| FITCHBURG | 140,071.38 | 37,034.65 | 86,239.55 | 16,797.18 | — | — | — | — | — | — |
| SALEM | 24,163.83 | 72,255.21 | 21,615.00 | 21,615.00 | — | — | — | — | — | — |
| EVERETT | 118,034.04 | 24,163.83 | 93,974.28 | 1,400.00 | — | 16,675.66 | 9,948.54 | 45,378.63 | — | — |
| CHICOPPEE | 193,241.39 | 25,864.28 | 58,562.96 | 13,456.89 | — | — | — | — | — | — |
| TAUNTON | 192,618.84 | 20,598.99 | 76,740.45 | 58,840.00 | — | — | — | — | — | — |
| WALTHAM | 160,348.20 | 24,599.68 | 57,405.76 | 3,218.33 | — | — | — | — | — | — |
| REVERE | 101,045.67 | 50,553.02 | 92,469.43 | 5,500.00 | — | 20,837.50 | 8,931.06 | 25,873.18 | — | 168.07 |
| NORTHAMPTON | 33,651.81 | 14,936.43 | 17,984.58 | 630.00 | — | 9,307.99 | 5,726.54 | — | — | — |
| GLoucester | 85,188.88 | 21,584.70 | 36,245.99 | 27,358.19 | — | — | — | — | — | — |
| NORTH ADAMS | 37,638.17 | 9,392.48 | 20,119.58 | 8,126.11 | — | — | — | — | — | — |
| BEVERLY | 83,806.16 | 21,916.35 | 56,532.50 | 4,133.75 | — | — | — | — | — | — |
| LEOMINSTER | 28,561.78 | 12,183.98 | 11,776.75 | 4,601.05 | — | — | — | — | — | — |
| ATTLEBORO | 53,395.86 | 12,117.50 | 24,319.11 | 16,959.25 | — | 7,433.11 | 4,592.85 | 15,824.08 | — | — |
| MELROSE | 83,733.89 | 8,583.18 | 42,635.90 | 4,664.77 | — | — | — | — | — | — |
| PAYBOY | 74,032.49 | 14,611.24 | 49,246.25 | 10,175.00 | — | — | — | — | — | — |
| WESTFIELD | 28,839.77 | 12,103.27 | 11,216.50 | 5,520.00 | — | — | — | — | — | — |
| GARDNER | 40,259.23 | 7,234.35 | 25,683.01 | 7,341.87 | — | — | — | — | — | — |
| WOBURN | 68,034.50 | 19,578.17 | 21,965.18 | 17,379.52 | — | 5,628.96 | 3,482.61 | — | — | — |
| MAHLBOROUGH | 39,115.02 | 8,727.86 | 23,716.74 | 6,670.43 | — | — | — | — | — | — |
| NEWBURYPORT | 41,737.15 | 3,028.25 | 31,771.40 | 6,887.50 | — | — | — | — | — | 50.00 |
| 39 Cities | \$14,534,667.53 | \$1,583,872.41 | \$7,849,180.30 | \$2,615,865.53 | \$6,164.75 | \$453,971.32 | \$587,160.79 | \$1,427,509.11 | \$472.50 | \$10,470.82 |

1 Paid State on account of "Defence of the Commonwealth" loan.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1924.*

| CITIES. | TOTALS | Loans for General Purposes | Trust Funds Used | Loans for Public Service Enterprises | Loans for Cemetery Purposes | TEMPORARY LOANS | | Warrants or Orders |
|-------------------|------------------|----------------------------|------------------|--------------------------------------|-----------------------------|-----------------|--------------|--------------------|
| | | | | | | Revenue | Other | |
| BOSTON . . . | \$128,741,201.00 | \$83,966,501.00 | — | \$43,748,700.00 | \$26,000.00 | \$1,000,000.00 | — | — |
| WORCESTER . . . | 15,101,430.93 | 7,068,500.00 | — | 5,499,400.00 | — | 2,100,000.00 | — | \$433,530.93 |
| SPRINGFIELD . . . | 17,675,503.12 | 14,816,400.00 | — | 1,520,000.00 | — | 1,000,000.00 | — | 339,103.12 |
| FALL RIVER . . . | 12,348,300.00 | 11,048,300.00 | — | 1,300,000.00 | — | 800,000.00 | — | — |
| CAMBRIDGE . . . | 10,391,050.00 | 8,444,550.00 | \$25,000.00 | 1,108,500.00 | 13,000.00 | 1,300,000.00 | — | — |
| NEW BEDFORD . . . | 15,899,530.18 | 11,712,000.00 | 26,734.93 | 2,572,000.00 | 9,000.00 | 1,600,000.00 | — | 279,795.25 |
| LOWELL . . . | 7,638,440.00 | 5,828,690.00 | — | 209,750.00 | — | 1,025,000.00 | — | — |
| LYNN . . . | 7,016,320.00 | 4,371,300.00 | — | 1,559,500.00 | 60,520.00 | 600,000.00 | — | — |
| SOMERVILLE . . . | 2,179,000.00 | 1,579,000.00 | — | — | — | 700,000.00 | — | — |
| LAWRENCE . . . | 5,556,290.00 | 4,709,290.00 | — | — | — | 1,100,000.00 | — | — |
| BRACKTON . . . | 5,692,246.40 | 3,004,346.40 | — | 1,579,900.00 | 8,000.00 | 800,000.00 | — | — |
| HOLYOKE . . . | 5,237,500.00 | 2,606,500.00 | — | 1,831,000.00 | — | 1,500,000.00 | — | — |
| QUINCY . . . | 4,630,300.00 | 2,862,800.00 | — | 251,500.00 | 16,000.00 | 600,000.00 | — | 160,877.47 |
| NEWTON . . . | 5,064,377.47 | 3,939,500.00 | — | 364,000.00 | — | 900,000.00 | — | — |
| HAVERHILL . . . | 3,784,800.00 | 2,817,800.00 | — | 37,000.00 | — | 250,000.00 | — | — |
| MEDFORD . . . | 1,785,000.00 | 1,404,000.00 | — | 131,000.00 | — | 500,000.00 | — | — |
| CHELSEA . . . | 3,073,950.00 | 2,509,950.00 | — | 64,000.00 | — | 955,000.00 | — | — |
| PITTSFIELD . . . | 2,774,400.00 | 1,635,400.00 | — | 989,000.00 | — | 150,000.00 | — | — |
| FITCHBURG . . . | 3,159,900.00 | 2,063,800.00 | — | 446,100.00 | — | 650,000.00 | — | 42,669.94 |
| SALEM . . . | 2,779,169.94 | 1,837,000.00 | — | 499,500.00 | — | 400,000.00 | — | — |
| EVERETT . . . | 2,579,090.00 | 2,129,090.00 | — | 50,000.00 | — | 400,000.00 | — | — |
| CHICOPEE . . . | 3,503,667.15 | 1,391,300.00 | — | 396,500.00 | — | 355,000.00 | — | 41,067.15 |
| TAUNTON . . . | 1,491,000.00 | 1,391,000.00 | — | 1,315,500.00 | — | 100,000.00 | — | — |
| WALTHAM . . . | 3,281,757.00 | 2,334,957.00 | — | 226,800.00 | — | 720,000.00 | — | — |
| REVERE . . . | 739,000.00 | 500,000.00 | — | 12,000.00 | — | 225,000.00 | 1 \$2,000.00 | — |
| NORTHAMPTON . . . | 1,862,527.71 | 851,250.00 | — | 686,000.00 | — | 100,000.00 | 187,000.00 | 38,277.71 |
| GLOUCESTER . . . | 776,733.03 | 580,185.03 | — | 196,550.00 | — | 200,000.00 | 275,000.00 | — |
| BEVERLY . . . | 1,786,500.00 | 1,236,000.00 | — | 75,500.00 | — | 150,000.00 | — | — |
| LEOMINSTER . . . | 580,600.00 | 268,000.00 | — | 162,000.00 | — | 150,000.00 | — | — |
| ATTLEBORO . . . | 1,200,000.00 | 636,000.00 | — | 414,000.00 | — | 275,000.00 | — | — |
| MELROSE . . . | 1,491,625.00 | 1,083,625.00 | — | 133,000.00 | — | 150,000.00 | 148,000.00 | — |
| PEABODY . . . | 1,479,000.00 | 978,000.00 | — | 203,000.00 | — | 175,000.00 | — | — |
| WESTFIELD . . . | 665,000.00 | 367,000.00 | — | 123,000.00 | — | 50,000.00 | — | — |
| GARDNER . . . | 713,400.00 | 500,900.00 | — | 162,500.00 | — | 300,000.00 | — | — |
| WOBURN . . . | 1,105,350.00 | 466,850.00 | — | 338,500.00 | — | 130,000.00 | — | — |
| MARLBOROUGH . . . | 1,019,956.02 | 779,956.02 | — | 110,000.00 | — | — | — | — |
| NEWBURYPORT . . . | 743,274.91 | 578,274.91 | — | 165,000.00 | — | — | — | — |
| 39 Cities . . . | \$291,250,901.86 | \$199,081,625.36 | \$51,734.93 | \$68,727,700.00 | \$132,520.00 | \$21,310,000.00 | \$612,000.00 | \$1,335,321.57 |

1 In anticipation of receipts by Academy of Music.

TABLE XII. — *Relation of Indebtedness to Valuation — 1924.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1924, together with the supplemental assessment of December, 1924, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as is found in Northampton (see foot-note on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

| CITIES. | Popu- lation of 1925 | Percent- age of Net Debt of Valua- tion | Valuation of 1924 | Total Funded or Fixed Debt | Sinking Funds | Net Funded or Fixed Debt |
|----------------------|----------------------------|--|------------------------|----------------------------------|-------------------------|--------------------------------|
| 1 REVERE . . . | 33,261 | 7.0 | \$36,642,500 | \$2,561,757.00 | — | \$2,561,757.00 |
| 2 PEABODY . . . | 19,870 | 6.2 | 21,550,317 | 1,329,000.00 | — | 1,329,000.00 |
| 3 SPRINGFIELD . . . | 142,065 | 6.0 | 261,768,390 | 16,336,400.00 | \$722,442.75 | 15,613,957.25 |
| 4 BROCKTON . . . | 65,343 | 5.9 | 68,312,025 | 4,592,246.40 | 572,481.56 | 4,019,764.84 |
| 5 TAUNTON . . . | 39,255 | 5.8 | 39,836,910 | 3,107,600.00 | 793,876.11 | 2,313,723.89 |
| 6 NEW BEDFORD . . . | 119,539 | 5.6 | 217,710,425 | 14,319,734.93 | 2,144,549.43 | 12,175,185.50 |
| 7 FALL RIVER . . . | 128,993 | 5.5 | 176,819,100 | 12,348,300.00 | 2,661,355.61 | 9,686,944.39 |
| 8 NEWBURYPORT . . . | 15,656 | 5.4 | 13,100,012 | 743,274.91 | 39,690.00 | 703,584.91 |
| 9 GLOUCESTER . . . | 23,375 | 5.3 | 32,617,811 | 1,724,250.00 | — | 1,724,250.00 |
| 10 PITTSFIELD . . . | 46,877 | 5.0 | 52,835,650 | 2,624,400.00 | — | 2,624,400.00 |
| 11 BOSTON . . . | 779,620 | 4.8 | 1,809,988,498 | 127,741,201.00 | 41,077,258.34 | 86,663,942.66 |
| 12 MARLBOROUGH . . . | 16,236 | 4.8 | 16,674,388 | 889,956.02 | 93,119.38 | 796,836.64 |
| 13 SALEM . . . | 42,821 | 4.7 | 49,525,665 | 2,336,500.00 | — | 2,336,500.00 |
| 14 WOBURN . . . | 18,370 | 4.5 | 18,001,046 | 805,350.00 | — | 805,350.00 |
| 15 MEDFORD . . . | 47,627 | 4.4 | 53,185,300 | 2,573,950.00 | 238,084.87 | 2,335,865.13 |
| 16 LYNN . . . | 103,081 | 4.4 | 115,865,045 | 5,991,320.00 | 925,817.30 | 5,065,502.70 |
| 17 CHELSEA . . . | 47,247 | 4.3 | 51,790,800 | 2,990,910.00 | 748,142.00 | 2,242,768.00 |
| 18 MALDEN . . . | 51,789 | 4.3 | 56,015,300 | 2,854,800.00 | 466,801.84 | 2,387,998.16 |
| 19 FITCHBURG . . . | 43,609 | 4.3 | 57,248,215 | 2,509,900.00 | 72,077.60 | 2,437,822.40 |
| 20 LOWELL . . . | 110,296 | 4.2 | 140,531,320 | 6,038,440.00 | 200,000.00 | 5,838,440.00 |
| 21 CAMBRIDGE . . . | 119,669 | 3.9 | 158,522,200 | 9,591,050.00 | 3,485,364.46 | 6,105,685.54 |
| 22 LAWRENCE . . . | 93,527 | 3.8 | 126,474,450 | 4,856,290.00 | 16,825.38 | 4,839,464.62 |
| 23 CHICOPEE . . . | 41,882 | 3.7 | 48,000,750 | 1,787,800.00 | — | 1,787,800.00 |
| 24 HOLYOKE . . . | 60,335 | 3.5 | 113,517,640 | 4,437,500.00 | ¹ 444,394.80 | 3,993,105.20 |
| 25 BEVERLY . . . | 22,685 | 3.5 | 45,292,125 | 1,586,500.00 | — | 1,586,500.00 |
| 26 EVERETT . . . | 42,072 | 3.4 | 54,356,825 | 2,179,090.00 | 340,547.73 | 1,838,542.27 |
| 27 ATTLEBORO . . . | 20,623 | 3.4 | 23,372,955 | 1,050,000.00 | ² 264,278.22 | 785,721.78 |
| 28 QUINCY . . . | 60,055 | 3.3 | 93,711,425 | 3,130,300.00 | — | 3,130,300.00 |
| 29 WALTHAM . . . | 34,746 | 3.2 | 45,216,200 | 1,491,000.00 | 58,317.79 | 1,432,682.21 |
| 30 GARDNER . . . | 18,730 | 3.1 | 21,140,396 | 663,400.00 | — | 663,400.00 |
| 31 NORTH ADAMS . . . | 22,717 | 3.1 | 25,196,134 | 776,735.03 | — | 776,735.03 |
| 32 MELROSE . . . | 20,165 | 3.0 | 27,212,650 | 1,216,625.00 | 388,712.25 | 827,912.75 |
| 33 WESTFIELD . . . | 19,342 | 2.8 | 17,315,417 | 490,000.00 | — | 490,000.00 |
| 34 WORCESTER . . . | 190,757 | 2.8 | 287,466,150 | 12,567,900.00 | 4,472,556.05 | 8,095,343.95 |
| 35 NEWTON . . . | 53,003 | 2.8 | 109,666,250 | 4,303,500.00 | 1,266,426.37 | 3,037,073.63 |
| 36 NORTHAMPTON . . . | 24,145 | 1.9 | 26,538,421 | 512,000.00 | — | 512,000.00 |
| 37 HAVERHILL . . . | 49,232 | 1.7 | 65,176,972 | 1,535,000.00 | 432,644.25 | 1,102,355.75 |
| 38 LEOMINSTER . . . | 22,120 | 1.6 | 19,759,930 | 430,600.00 | 105,497.60 | 325,102.40 |
| 39 SOMERVILLE . . . | 99,032 | 1.6 | 99,317,500 | 1,579,000.00 | — | 1,579,000.00 |
| 39 Cities | 2,909,767 | 4.4 | \$4,697,273,107 | \$268,603,580.29 | \$62,031,261.69 | \$206,572,318.60 |

¹ Includes railroad stock offsetting debt of \$191,000.

² Includes \$133,986.89 investment fund.

TABLE XIII. — *Debt Transactions for 1924 Classified by Character of Obligation.*

Note.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

| CITIES. | INCURRED | | | | | CANCELLED | | | | | |
|-------------|-----------------|---------------------------------|-----------------|-----------------------|--------------------|-----------------|---------------------------------|----------------|-----------------|-----------------------|--------------------|
| | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders | General Loans | Public Service Enterprise Loans | Cemetery Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders |
| BOSTON | \$5,343,750.00 | \$1,451,000.00 | \$21,000,000.00 | — | — | \$5,483,950.00 | \$184,000.00 | — | \$20,000,000.00 | — | — |
| WORCESTER | 950,000.00 | 645,000.00 | 8,400,000.00 | — | \$433,530.93 | 678,000.00 | 341,700.00 | — | 7,400,000.00 | — | \$129,347.35 |
| SPRINGFIELD | 5,033,900.00 | 300,000.00 | 3,600,000.00 | — | 339,103.12 | 650,500.00 | 89,000.00 | — | 3,300,000.00 | — | 323,407.11 |
| FALL RIVER | 2,565,000.00 | — | 2,250,000.00 | — | — | 1,053,000.00 | 60,000.00 | — | 2,750,000.00 | — | — |
| CAMBRIDGE | 494,600.00 | — | 4,000,000.00 | — | — | 695,350.00 | 345,500.00 | \$1,000.00 | 4,150,000.00 | — | — |
| NEW BEDFORD | 1,022,000.00 | 150,000.00 | 4,800,000.00 | — | 279,795.25 | 1,144,000.00 | 170,000.00 | 3,000.00 | 4,510,000.00 | — | 791,131.85 |
| LOWELL | 577,900.00 | — | 4,450,000.00 | — | — | 499,420.00 | 44,000.00 | — | 3,950,000.00 | — | — |
| LYNN | 570,000.00 | 110,000.00 | 3,795,000.00 | — | — | 478,450.00 | 64,500.00 | 8,130.00 | 3,620,000.00 | — | — |
| SOMERVILLE | — | — | 1,950,000.00 | — | — | 164,500.00 | — | — | 1,950,000.00 | — | — |
| LAWRENCE | 460,000.00 | — | 2,700,000.00 | — | — | 759,270.00 | 9,000.00 | — | 2,700,000.00 | — | — |
| BROCKTON | 402,146.40 | 55,000.00 | 2,600,000.00 | \$23,500.00 | — | 452,800.00 | 129,100.00 | 1,000.00 | 2,700,000.00 | \$23,500.00 | — |
| HOLYOKE | 474,000.00 | 500,000.00 | 2,000,000.00 | — | — | 256,500.00 | 75,000.00 | — | 2,000,000.00 | — | — |
| QUINCY | 602,500.00 | 35,000.00 | 2,300,000.00 | — | — | 361,300.00 | 48,500.00 | 2,000.00 | 1,900,000.00 | — | — |
| NEWTON | 250,000.00 | — | 1,975,000.00 | — | 149,096.38 | 415,500.00 | 81,000.00 | — | 1,825,000.00 | — | 160,060.36 |
| MALDEN | 575,000.00 | — | 1,900,000.00 | — | — | 455,700.00 | 27,000.00 | — | 1,400,000.00 | — | — |
| HAVERHILL | 224,000.00 | — | 1,275,000.00 | 33,000.00 | — | 172,000.00 | 4,000.00 | — | 1,175,000.00 | 33,000.00 | — |
| MEDFORD | 536,000.00 | 50,000.00 | 950,000.00 | — | — | 273,300.00 | 21,000.00 | — | 1,050,000.00 | — | — |
| CHELSEA | 364,200.00 | — | 1,686,651.00 | — | — | 334,890.00 | 2,000.00 | — | 1,486,651.00 | — | — |
| PITTSFIELD | 230,000.00 | 60,000.00 | 1,050,000.00 | — | — | 246,325.00 | 102,750.00 | — | 1,000,000.00 | — | — |
| FITCHBURG | 200,000.00 | 40,000.00 | 1,600,000.00 | — | — | 188,100.00 | 34,800.00 | — | 1,450,000.00 | — | — |
| SALEM | 239,000.00 | — | 1,550,000.00 | — | 42,669.94 | 197,000.00 | 22,500.00 | — | 1,550,000.00 | — | — |
| EYFRET | 151,800.00 | 30,000.00 | 1,100,000.00 | — | — | 196,300.00 | 75,000.00 | — | 1,006,000.00 | — | — |
| CHICOPEE | 348,000.00 | 202,500.00 | 900,000.00 | — | — | 224,650.00 | 37,250.00 | — | 1,100,000.00 | — | — |
| TAUNTON | 105,000.00 | — | 1,350,000.00 | — | 41,067.15 | 187,400.00 | 81,500.00 | — | 1,245,000.00 | — | 62,538.83 |
| WALHAM | 203,000.00 | 60,000.00 | 600,000.00 | — | — | 155,000.00 | 10,000.00 | — | 600,000.00 | — | — |
| REVERE | 74,247.00 | 44,800.00 | 1,030,000.00 | — | — | 249,865.45 | 35,000.00 | — | 975,000.00 | — | — |
| NORTHAMPTON | 161,700.00 | — | 650,000.00 | 14,600.00 | — | 167,916.00 | 6,000.00 | — | 575,000.00 | 26,441.11 | — |
| GLOUCESTER | 186,000.00 | 50,000.00 | 600,000.00 | 374,000.00 | 38,277.71 | 74,375.00 | 61,000.00 | — | 850,000.00 | 187,000.00 | — |
| NORTH ADAMS | 160,000.00 | — | 475,000.00 | — | — | 77,670.00 | 16,600.00 | — | 475,000.00 | — | — |
| BEVERLY | — | — | 900,000.00 | 550,000.00 | — | 153,000.00 | 29,000.00 | — | 800,000.00 | 275,000.00 | — |
| LEOMINSTER | — | 43,000.00 | 400,000.00 | — | — | 51,600.00 | 2,000.00 | — | 400,000.00 | — | — |
| ATTLEBORO | 134,000.00 | 5,000.00 | 500,000.00 | 8,000.00 | — | 79,200.00 | 51,550.00 | — | 509,700.00 | 8,000.00 | — |
| MELROSE | 161,125.00 | 30,000.00 | 775,000.00 | — | — | 181,150.00 | 13,000.00 | — | 790,000.00 | — | — |
| PEABODY | — | — | 650,000.00 | 296,000.00 | — | 102,000.00 | 49,000.00 | — | 700,000.00 | 148,000.00 | — |
| WESTFIELD | 132,000.00 | — | 425,000.00 | — | — | 43,000.00 | 16,000.00 | — | 350,000.00 | — | — |
| GARDNER | 17,000.00 | 5,000.00 | 425,000.00 | — | — | 59,750.00 | 17,000.00 | — | 425,000.00 | — | — |
| WOBURN | 98,500.00 | 37,000.00 | 600,000.00 | — | — | 104,000.00 | 58,700.00 | — | 600,000.00 | — | — |
| MARLBOROUGH | 302,500.00 | 20,000.00 | 400,000.00 | — | — | 96,000.00 | 77,000.00 | — | 350,000.00 | — | — |
| NEWBURYPORT | 50,000.00 | — | 250,000.00 | — | — | 167,000.00 | 14,000.00 | — | 250,000.00 | — | — |
| 39 Cities | \$24,098,868.40 | \$3,923,300.00 | \$87,861,651.00 | \$1,299,100.00 | \$1,323,540.48 | \$17,229,731.45 | \$2,804,950.00 | \$15,130.00 | \$83,867,351.00 | \$700,941.11 | \$1,819,853.33 |

¹ Includes \$1,016 Trust Funds used.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1924.*

| CITIES. | AGGREGATES | Grade Crossings | METROPOLITAN | | | |
|-------------------|--------------|--------------------------|--------------|--------------|--------------|--------------|
| | | | Totals | Sewer | Park | Water |
| BOSTON . . . | \$415,511.87 | ¹ \$27,000.00 | \$388,511.87 | \$111,869.59 | \$88,129.38 | \$188,512.90 |
| WORCESTER . . . | — | — | — | — | — | — |
| SPRINGFIELD . . . | — | — | — | — | — | — |
| FALL RIVER . . . | — | — | — | — | — | — |
| CAMBRIDGE . . . | 59,991.87 | — | 59,991.87 | 44,686.79 | 15,305.08 | — |
| NEW BEDFORD . . . | — | — | — | — | — | — |
| LOWELL . . . | — | — | — | — | — | — |
| LYNN . . . | 9,447.03 | 4,500.00 | 4,947.03 | — | 4,947.03 | — |
| SOMERVILLE . . . | 45,480.44 | — | 45,480.44 | 24,828.21 | 5,995.83 | 14,656.40 |
| LAWRENCE . . . | — | — | — | — | — | — |
| BROCKTON . . . | — | — | — | — | — | — |
| HOLYOKE . . . | — | — | — | — | — | — |
| QUINCY . . . | 34,594.26 | — | 34,594.26 | 15,266.07 | 10,401.78 | 8,926.41 |
| NEWTON . . . | 30,579.12 | — | 30,579.12 | 24,418.25 | 5,397.15 | 763.72 |
| MALDEN . . . | 23,834.18 | — | 23,834.18 | 14,312.23 | 3,591.31 | 5,930.64 |
| HAVERHILL . . . | — | — | — | — | — | — |
| MEDFORD . . . | 20,091.10 | — | 20,091.10 | 11,136.77 | 3,594.90 | 5,359.43 |
| CHELSEA . . . | 20,558.46 | — | 20,558.46 | 11,815.36 | 1,860.70 | 6,882.40 |
| PITTSFIELD . . . | — | — | — | — | — | — |
| FITCHBURG . . . | — | — | — | — | — | — |
| SALEM . . . | — | — | — | — | — | — |
| EVERETT . . . | 24,255.50 | — | 24,255.50 | 14,332.19 | 2,102.03 | 7,821.28 |
| CHICOPEE . . . | — | — | — | — | — | — |
| TAUNTON . . . | — | — | — | — | — | — |
| WALTHAM . . . | 12,996.40 | — | 12,996.40 | 11,109.37 | 1,887.03 | — |
| REVERE . . . | 13,853.33 | — | 13,853.33 | 8,183.97 | 1,209.96 | 4,459.40 |
| NORTHAMPTON . . . | — | — | — | — | — | — |
| GLOUCESTER . . . | — | — | — | — | — | — |
| NORTH ADAMS . . . | — | — | — | — | — | — |
| BEVERLY . . . | — | — | — | — | — | — |
| LEOMINSTER . . . | — | — | — | — | — | — |
| ATTLEBORO . . . | — | — | — | — | — | — |
| MELROSE . . . | 9,864.94 | — | 9,864.94 | 6,167.14 | 970.42 | 2,727.38 |
| PEABODY . . . | — | — | — | — | — | — |
| WESTFIELD . . . | — | — | — | — | — | — |
| GARDNER . . . | — | — | — | — | — | — |
| WOBURN . . . | 5,406.10 | — | 5,406.10 | 4,670.26 | 735.84 | — |
| MARLBOROUGH . . . | — | — | — | — | — | — |
| NEWBURYPORT . . . | — | — | — | — | — | — |
| 39 Cities . . . | \$726,464.60 | \$31,500.00 | \$694,964.60 | \$302,796.20 | \$146,128.44 | \$246,039.96 |

¹ On account of "Defence of the Commonwealth" loan.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1924.*

| CITIES. | TOTALS | Serial Payments | Payments to Municipal Sinking Funds | Payments to State Sinking and Loan Funds | PERCENTAGES | | |
|-------------|-----------------|-----------------|-------------------------------------|--|-------------|-------------------------|------------------------------|
| | | | | | Serial | Municipal Sinking Funds | State Sinking and Loan Funds |
| BOSTON | \$4,322,566.53 | \$2,469,349.43 | \$1,437,705.23 | \$415,511.87 | 57.1 | 33.3 | 9.6 |
| WORCESTER | 1,019,700.00 | 969,700.00 | 50,000.00 | — | 95.1 | 4.9 | — |
| SPRINGFIELD | 739,500.00 | 739,500.00 | — | — | 100.0 | — | — |
| FALL RIVER | 933,710.00 | 913,000.00 | 20,710.00 | — | 97.8 | 2.2 | — |
| CAMBRIDGE | 626,943.37 | 465,350.00 | 101,601.50 | 59,991.87 | 74.2 | 16.2 | 9.6 |
| NEW BEDFORD | 1,147,000.00 | 1,147,000.00 | — | — | 100.0 | — | — |
| LOWELL | 547,420.00 | 543,420.00 | 4,000.00 | — | 99.3 | 0.7 | — |
| LYNN | 584,052.03 | 551,080.00 | 23,525.00 | 9,447.03 | 94.4 | 4.0 | 1.6 |
| SOMERVILLE | 209,980.44 | 164,500.00 | — | 45,480.44 | 78.3 | — | 21.7 |
| LAWRENCE | 508,645.00 | 2,800.00 | 20,000.00 | — | 99.4 | 0.6 | — |
| BROCKTON | 515,900.00 | 495,900.00 | 20,000.00 | — | 96.1 | 3.9 | — |
| HOLYOKE | 334,500.00 | 331,500.00 | 3,000.00 | — | 99.1 | 0.9 | — |
| QUINCY | 446,394.26 | 411,800.00 | — | 34,594.26 | 92.3 | — | 7.7 |
| NEWTON | 245,679.12 | 196,500.00 | 18,600.00 | 30,579.12 | 80.0 | 7.6 | 12.4 |
| MALDEN | 276,431.18 | 239,700.00 | 12,897.00 | 23,834.18 | 86.7 | 4.7 | 8.6 |
| HAYRILL | 208,545.00 | 176,000.00 | 32,545.00 | — | 84.4 | 15.6 | — |
| MEDFORD | 264,391.10 | 244,300.00 | 29,387.00 | 20,091.10 | 92.4 | 12.0 | 7.6 |
| CHELSEA | 245,435.46 | 195,490.00 | — | 20,558.46 | 79.6 | — | 8.4 |
| PITTSFIELD | 349,075.00 | 349,075.00 | — | — | 100.0 | — | — |
| FITCHBURG | 230,400.00 | 222,900.00 | 7,500.00 | — | 96.7 | 3.3 | — |
| SALEM | 219,500.00 | 219,500.00 | — | — | 100.0 | — | — |
| EVERETT | 232,819.50 | 201,300.00 | 7,264.00 | 24,255.50 | 86.5 | 3.1 | 10.4 |
| CHICOPEE | 261,900.00 | 261,900.00 | — | — | 100.0 | — | — |
| TAUNTON | 244,758.69 | 235,400.00 | 9,358.69 | — | 96.2 | 3.8 | — |
| WALTHAM | 172,996.40 | 160,000.00 | — | 12,996.40 | 92.5 | — | 7.5 |
| REVERE | 298,718.78 | 284,865.45 | — | 13,853.33 | 95.4 | — | 4.6 |
| NORTHAMPTON | 75,596.00 | 75,596.00 | — | — | 100.0 | — | — |
| GLOUCESTER | 135,375.00 | 135,375.00 | — | — | 100.0 | — | — |
| NORTH ADAMS | 94,270.00 | 94,270.00 | — | — | 100.0 | — | — |
| BEVERLY | 182,000.00 | 182,000.00 | — | — | 100.0 | — | — |
| LEOMINSTER | 63,500.00 | 53,600.00 | 9,900.00 | — | 84.4 | 15.6 | — |
| ATTLEBORO | 93,250.00 | 83,250.00 | 10,000.00 | — | 89.3 | 10.7 | — |
| MELROSE | 117,245.00 | 94,150.00 | 13,230.06 | 9,864.94 | 80.3 | 11.3 | 8.4 |
| PEABODY | 151,000.00 | 151,000.00 | — | — | 100.0 | — | — |
| WESTFIELD | 59,000.00 | 59,000.00 | — | — | 100.0 | — | — |
| GARDNER | 76,750.00 | 76,750.00 | — | — | 100.0 | — | — |
| WOBURN | 168,106.10 | 162,700.00 | — | 5,406.10 | 96.8 | — | 3.2 |
| MARLBOROUGH | 103,000.00 | 103,000.00 | — | — | 100.0 | — | — |
| NEWBURYPORT | 119,000.00 | 119,000.00 | — | — | 100.0 | — | — |
| 39 Cities | \$16,625,053.96 | \$14,084,565.88 | \$1,814,023.48 | \$726,464.60 | 84.7 | 10.9 | 4.4 |

¹ Serial loans amounting to \$62,900.57 were paid from sinking funds.² Serial loans amounting to \$425 were paid from offsets to outlays.³ Includes \$1,680 paid Hampden County on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

| CITIES. | CASH AT BEGINNING OF 1924 | | | | | CASH AT END OF 1924 | | | | | | |
|-------------------------|---------------------------|-----------------|-----------------------------|---------------------|-------------------------|----------------------------------|-----------------|-----------------|-----------------------------|---------------------|-------------------------|----------------------------------|
| | Total | General | Sinking and Investment Fund | Perpetual Care Fund | Other Public Trust Fund | Private Trust Funds and Accounts | Total | General | Sinking and Investment Fund | Perpetual Care Fund | Other Public Trust Fund | Private Trust Funds and Accounts |
| BOSTON | \$11,352,769.24 | \$8,465,168.18 | \$2,296,215.39 | \$1,790.29 | \$312,401.48 | \$277,193.90 | \$8,138,407.50 | \$5,651,284.68 | \$1,542,032.14 | \$2,513.93 | \$373,987.00 | \$568,589.75 |
| WORCESTER | 599,713.36 | 516,307.66 | 17,721.82 | 2,856.20 | 21,863.20 | 40,964.48 | 866,003.23 | 736,522.95 | 21,845.94 | 2,497.25 | 24,281.59 | 80,855.50 |
| SPRINGFIELD | 971,476.53 | 904,369.21 | 36,892.64 | — | 30,214.68 | — | 1,765,997.63 | 1,669,979.49 | 66,042.75 | — | 29,975.39 | — |
| FALL RIVER | 1,162,687.87 | 1,060,134.35 | 95,072.43 | 3,313.68 | 1,023.28 | 6,457.81 | 1,406,164.29 | 1,073,733.95 | 315,355.61 | — | 1,149.47 | 15,925.26 |
| CAMBRIDGE | 376,680.04 | 268,786.19 | 80,524.20 | — | 2,068.70 | 21,987.27 | 283,666.10 | 193,978.47 | 72,364.46 | 1,625.05 | 2,116.07 | 15,382.05 |
| NEW BEDFORD | 2,093,834.44 | 1,975,561.93 | 69,960.81 | 4,876.77 | 3,851.67 | 39,583.26 | 2,089,564.22 | 1,861,257.48 | 158,001.53 | 6,343.93 | 3,524.16 | 60,437.12 |
| LOWELL | 390,898.60 | 336,717.12 | 3,548.09 | — | 133.39 | — | 372,611.97 | 371,039.86 | 286.75 | — | 955.36 | — |
| LYNN | 382,092.95 | 369,057.06 | 10,436.74 | 2,194.12 | — | 405.03 | 505,809.75 | 491,143.85 | 12,871.63 | 1,389.24 | 1,610.08 | 405.03 |
| SOMERVILLE | 1,293,514.46 | 1,122,585.94 | 168,900.66 | — | 1,303.05 | 291.63 | 336,410.76 | 334,509.03 | 1,825.38 | — | — | 291.63 |
| LAWRENCE | 480,653.98 | 423,790.50 | 51,356.05 | 2,067.67 | 2,758.31 | 2,027.86 | 517,390.46 | 508,032.97 | 17,531.56 | 2,638.93 | 2,892.17 | 7,532.11 |
| BROCKTON | 488,913.54 | 473,047.98 | 12,423.39 | — | 3,442.17 | 681.45 | 578,347.01 | 554,592.71 | 26,029.80 | — | 2,991.21 | 691.64 |
| HOLYOKE | 886,809.73 | 863,585.38 | — | 612.09 | 9,480.58 | 13,131.68 | 679,972.29 | 650,951.28 | 26,029.80 | — | 5,798.79 | 19,371.74 |
| QUINCY | 396,456.92 | 392,101.59 | 2,791.91 | — | 34.50 | — | 4,639.37 | 397,938.53 | 1,963.59 | — | 2,452.91 | — |
| NEWTON | 407,445.56 | 396,101.57 | 7,629.52 | 2,529.32 | 1,185.15 | — | 470,052.51 | 465,610.25 | 69,922.04 | 1,866.42 | 1,017.82 | — |
| MALDEN | 232,553.65 | 227,281.76 | 2,580.26 | — | 2,456.88 | 239.75 | 931,769.19 | 858,962.91 | 69,922.04 | — | 3,186.39 | 262.75 |
| HAVERTHILL | 681,781.61 | 656,334.75 | 6,437.13 | 4,250.90 | 1,407.75 | 13,351.08 | 901,276.18 | 862,690.47 | 5,984.87 | 9,343.39 | 1,719.15 | 21,538.30 |
| MEDFORD | 163,663.43 | 163,563.43 | — | — | 100.00 | — | 272,679.08 | 272,579.08 | — | — | 100.00 | — |
| CHELSEA | 259,609.65 | 257,673.45 | — | — | — | 1,936.20 | 275,390.22 | 272,736.00 | — | — | — | 2,654.22 |
| PITTSFIELD | 360,486.20 | 356,194.74 | 1,826.63 | 848.08 | 1,313.75 | 303.00 | 273,038.51 | 240,651.00 | 29,827.60 | 390.71 | 1,603.20 | 566.00 |
| FITCHBURG | 321,572.99 | 312,482.47 | 2,173.11 | 2,173.11 | 4,514.11 | 2,403.30 | 322,977.63 | 312,450.23 | 103,247.73 | 3,079.63 | 5,871.82 | 1,575.95 |
| SALEM | 316,912.58 | 150,753.05 | 133,226.52 | 31,421.93 | 90.46 | 1,720.62 | 296,738.96 | 150,491.11 | — | 38,925.14 | 2,383.86 | 1,691.12 |
| EVERETT | 90,526.27 | 50,802.74 | — | — | 1,570.42 | 38,153.11 | 167,133.27 | 124,585.84 | — | — | 1,348.52 | 41,198.91 |
| CHICPEE | 616,056.36 | 588,203.12 | 18,528.07 | 5,179.89 | — | 4,145.28 | 228,437.32 | 202,517.08 | 14,504.59 | 5,429.14 | — | 5,986.51 |
| TAUNTON | 116,249.99 | 102,378.43 | 5,484.37 | 2,076.28 | 1,618.70 | 3,792.21 | 1,623,232.95 | 1,116,059.45 | 2,205.42 | 1,116.09 | 1,042.52 | 5,809.47 |
| WALHAM | 157,003.52 | 57,003.52 | — | — | — | — | 52,483.04 | 52,483.04 | — | — | — | — |
| REVERE | 198,851.80 | 191,187.36 | — | 186.87 | 7,477.57 | 7.79 | 283,545.68 | 275,040.28 | — | 403.44 | 8,101.96 | — |
| NORTHAMPTON | 348,998.08 | 348,599.01 | — | — | 391.28 | — | 78,142.91 | 77,970.49 | — | — | 172.42 | — |
| GLOUCESTER | 44,048.40 | 43,694.42 | — | — | — | 353.98 | 118,906.32 | 118,642.34 | — | — | — | 353.98 |
| BEVERLY | 463,428.25 | 463,146.87 | — | — | 281.38 | — | 163,636.53 | 162,946.73 | — | — | 679.80 | — |
| LEOMINSTER | 137,902.00 | 137,902.00 | — | — | — | — | 144,708.36 | 144,708.36 | — | — | — | — |
| ATTLEBORO | 35,186.36 | 29,252.55 | 623.46 | — | 5,310.35 | 2,126.06 | 205,556.00 | 172,955.54 | 1,503.22 | 21,334.05 | 6,374.15 | 592.61 |
| MELROSE | 235,089.52 | 222,697.64 | 8,355.71 | .05 | 1,910.06 | 3,947.87 | 117,521.73 | 111,916.45 | 8,712.25 | — | 1,961.55 | 5,605.28 |
| PEABODY | 125,193.43 | 121,245.56 | — | — | — | 4,319.11 | 216,710.01 | 211,003.80 | — | — | — | 5,706.21 |
| WESTFIELD | 138,104.50 | 133,785.39 | — | — | — | — | 120,902.93 | 120,694.93 | — | — | — | 208.00 |
| GARDNER | 86,561.07 | 86,152.07 | — | — | — | — | 52,790.44 | 52,790.44 | — | — | — | 309.67 |
| WOBURN | 77,975.98 | 71,529.91 | 5,336.07 | — | 800.33 | 309.67 | 75,244.14 | 75,244.14 | 6,160.52 | — | 1,076.11 | 1,498.34 |
| MALDENBOROUGH | 148,125.02 | 146,166.66 | 162.32 | — | 1,796.04 | — | 410,896.32 | 406,915.30 | 2,482.68 | — | — | 7,465.07 |
| NEWBURYPORT | 148,082.65 | 141,459.09 | 8.85 | — | 6,428.45 | 186.26 | 71,793.77 | 63,303.56 | — | — | — | 1,035.14 |
| 39 Cities | \$26,955,072.47 | \$22,942,866.89 | \$3,036,043.04 | \$67,011.75 | \$428,722.11 | \$480,428.68 | \$24,811,061.44 | \$20,864,677.65 | \$2,481,750.68 | \$102,750.26 | \$497,306.88 | \$864,575.97 |

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1924

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | | Brookline POPULATION 42,681 |
|--|--|-----------------------------------|
| REVENUE. | | \$2,962,974.61 |
| General | | 2,674,916.66 |
| <i>Taxes</i> | | <i>2,658,668.79</i> |
| Property, poll, and income | | 2,559,063.36 |
| Corporation, bank, etc. | | 99,605.43 |
| <i>Licenses and permits</i> | | <i>6,228.50</i> |
| <i>Fines and forfeits</i> | | <i>2,518.06</i> |
| <i>Grants and gifts</i> | | <i>8,501.31</i> |
| For expenses | | 8,501.31 |
| For outlays | | — |
| All other | | — |
| Commercial | | 288,057.95 |
| <i>Special assessments</i> | | <i>10,494.41</i> |
| To meet expenses | | 10,494.41 |
| To meet outlays | | — |
| <i>Privileges</i> | | <i>2,105.37</i> |
| <i>Departmental</i> | | <i>77,885.54</i> |
| General government | | 1,357.84 |
| Protection of persons and property | | 6,268.93 |
| Health and sanitation | | 20,111.51 |
| Highways | | 2,205.76 |
| Charities | | 7,173.61 |
| Soldiers' benefits | | 1,276.50 |
| Schools | | 9,206.05 |
| Libraries | | 2,833.03 |
| Recreation | | 9,651.35 |
| Unclassified | | 17,800.96 |
| <i>Public service enterprises</i> | | <i>173,879.09</i> |
| Electric light | | — |
| Water | | 173,879.09 |
| All other | | — |
| <i>Cemeteries</i> | | <i>7,960.98</i> |
| <i>Interest</i> | | <i>15,732.56</i> |
| On sinking funds | | — |
| On trust and investment funds | | 2,302.39 |
| All other | | 13,430.17 |
| NON-REVENUE. | | \$2,066,211.36 |
| Offsets to outlays | | 9,052.58 |
| <i>Departmental</i> | | <i>329.50</i> |
| <i>Public service enterprises</i> | | <i>8,723.03</i> |
| <i>Cemeteries</i> | | — |
| Municipal indebtedness | | 1,674,116.48 |
| <i>Loans, general purposes</i> | | <i>472,000.00</i> |
| <i>Loans, public service enterprises</i> | | — |
| <i>Loans, cemeteries</i> | | — |
| <i>Bonds refunded, current year</i> | | — |
| <i>Temporary loans (including revenue loans)</i> | | <i>1,200,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | | — |
| <i>Premiums</i> | | <i>2,116.48</i> |
| Transfers | | — |
| <i>From sinking funds</i> | | — |
| All other | | — |
| Refunds | | 2,722.44 |
| Agency, trust, and investment | | 380,319.86 |
| <i>Taxes and licenses for State</i> | | <i>179,698.53</i> |
| <i>Taxes for county</i> | | <i>172,941.17</i> |
| <i>Reimbursements for grade crossings</i> | | — |
| <i>Sinking and other permanent funds</i> | | <i>27,680.16</i> |
| All other | | — |
| RECAPITULATION. | | |
| Revenue and offsets to outlays | | \$2,972,027.19 |
| Premiums | | 2,116.48 |
| Municipal indebtedness | | 1,672,000.00 |
| Transfers and refunds | | 2,722.44 |
| Agency, trust, and investment | | 380,319.86 |
| Total receipts | | \$5,029,185.97 |
| Balance on hand, including funds | | 218,042.76 |
| GRAND TOTAL | | \$5,247,228.73 |

| PAYMENTS. | | Brookline POPULATION 42,681 |
|--|--|-----------------------------------|
| Maintenance | | \$2,383,976.37 |
| <i>Departmental</i> | | <i>2,254,064.61</i> |
| General government | | 132,801.86 |
| Protection of persons and property | | 557,646.68 |
| Health and sanitation | | 337,921.48 |
| Highways | | 289,319.66 |
| Charities | | 44,229.89 |
| Soldiers' benefits | | 2,498.70 |
| Schools | | 618,333.58 |
| Libraries | | 64,630.85 |
| Recreation | | 168,274.22 |
| Pensions | | 24,103.47 |
| Unclassified | | 14,304.22 |
| <i>Public service enterprises</i> | | <i>121,705.89</i> |
| Electric light | | - |
| Water | | 121,420.57 |
| All other | | 285.32 |
| <i>Cemeteries</i> | | <i>8,195.87</i> |
| <i>Administration of trust funds</i> | | <i>10.00</i> |
| Interest | | 156,528.20 |
| <i>Loans, general purposes</i> | | <i>149,872.89</i> |
| <i>Loans, public service enterprises</i> | | <i>6,655.31</i> |
| <i>Loans, cemeteries</i> | | <i>-</i> |
| Outlays | | 621,821.48 |
| <i>Departmental</i> | | <i>569,574.54</i> |
| General government | | 1,838.25 |
| Protection of persons and property | | 8,283.73 |
| Health and sanitation | | 25,854.24 |
| Highways | | 162,870.34 |
| Charities | | - |
| Schools | | 366,213.88 |
| Libraries | | 299.96 |
| Recreation | | 1,714.14 |
| Unclassified | | 2,500.00 |
| <i>Public service enterprises</i> | | <i>50,258.13</i> |
| Electric light | | - |
| Water | | 50,258.13 |
| All other | | - |
| <i>Cemeteries</i> | | <i>1,985.81</i> |
| Municipal indebtedness | | 1,395,699.64 |
| <i>From sinking funds</i> | | <i>-</i> |
| <i>From revenue and other sources</i> | | <i>195,699.64</i> |
| <i>Bonds refunded, current year</i> | | <i>-</i> |
| <i>Temporary loans (including revenue loans)</i> | | <i>1,200,000.00</i> |
| <i>Warrants or orders, previous years</i> | | <i>-</i> |
| Transfers | | - |
| <i>To sinking funds from revenue</i> | | <i>-</i> |
| <i>All other</i> | | <i>-</i> |
| Refunds | | 2,722.44 |
| Agency, trust, and investment | | 380,684.66 |
| <i>Taxes and licenses for State</i> | | <i>179,698.53</i> |
| <i>Taxes for county</i> | | <i>172,941.17</i> |
| <i>Expenditures for grade crossings</i> | | <i>-</i> |
| <i>Sinking and other permanent funds</i> | | <i>28,044.96</i> |
| <i>All other</i> | | <i>-</i> |
| RECAPITULATION. | | |
| Maintenance and interest | | \$2,540,504.57 |
| Permanent debt (except from sinking funds) | | 195,699.64 |
| Sinking fund requirements from revenue | | - |
| Outlays | | 621,821.48 |
| Permanent debt from sinking funds | | - |
| Bonds refunded, current year | | - |
| Temporary loans | | 1,200,000.00 |
| Transfers (except to sinking funds) and refunds | | 2,722.44 |
| Agency, trust, and investment | | 380,684.66 |
| Total payments | | \$4,941,432.79 |
| <i>Balance on hand, including funds</i> | | <i>305,795.94</i> |
| GRAND TOTAL | | \$5,247,228.73 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Watertown POPULATION 25,480 | Arlington POPULATION 24,943 | Framingham POPULATION 21,078 | Methuen POPULATION 20,606 |
|---|-----------------------------------|-----------------------------------|------------------------------------|---------------------------------|
| REVENUE. | \$1,376,009.52 | \$1,301,124.68 | \$1,073,805.44 | \$837,073.63 |
| General | 1,178,021.25 | 1,109,685.27 | 858,434.63 | 731,380.30 |
| Taxes | 1,168,383.24 | 1,100,931.74 | 846,674.41 | 719,017.94 |
| Property, poll, and income | 1,077,547.77 | 1,076,857.80 | 758,277.45 | 667,389.58 |
| Corporation, bank, etc. | 90,835.47 | 24,073.94 | 88,396.96 | 51,628.36 |
| Licenses and permits | 1,392.25 | 5,947.50 | 2,751.58 | 1,195.90 |
| Fines and forfeits | 1,990.42 | 767.77 | 2,219.16 | 2,162.00 |
| Grants and gifts | 6,255.34 | 2,038.26 | 6,789.48 | 8,992.46 |
| For expenses | 6,255.34 | 2,038.26 | 5,492.18 | 8,992.46 |
| For outlays | — | — | 1,297.30 | — |
| All other | — | — | — | 12.00 |
| Commercial | 197,988.27 | 191,439.41 | 215,370.81 | 105,693.33 |
| Special assessments | 24,664.13 | 20,763.52 | 11,436.61 | 4,349.68 |
| To meet expenses | 13,456.83 | 1,049.82 | 7,127.00 | 4,349.68 |
| To meet outlays | 11,207.30 | 19,703.70 | 4,309.61 | — |
| Privileges | — | — | — | — |
| Departmental | 47,088.95 | 38,229.96 | 63,455.53 | 22,268.85 |
| General government | 3,192.24 | 7,242.00 | 2,094.20 | 1,404.35 |
| Protection of persons and property | 654.40 | 752.66 | 306.10 | 229.32 |
| Health and sanitation | 13,807.84 | 4,344.72 | 26,069.28 | 1,386.21 |
| Highways | 226.81 | 681.75 | 470.65 | 84.37 |
| Charities | 12,432.77 | 8,023.99 | 10,308.69 | 7,491.72 |
| Soldiers' benefits | 762.00 | 1,424.25 | 1,842.90 | 442.00 |
| Schools | 2,131.70 | 2,493.32 | 7,444.88 | 2,936.56 |
| Libraries | 636.76 | 751.50 | 849.45 | — |
| Recreation | — | — | — | — |
| Unclassified | 13,244.43 | 12,515.77 | 14,069.38 | 8,294.32 |
| Public service enterprises | 109,172.60 | 92,915.44 | 104,619.99 | 58,113.38 |
| Electric light | — | — | — | — |
| Water | 109,172.60 | 92,915.44 | 104,619.99 | 58,113.38 |
| All other | — | — | — | — |
| Cemeteries | 3,065.19 | 15,004.72 | 5,928.41 | 2,386.27 |
| Interest | 13,997.40 | 24,535.77 | 29,930.27 | 18,575.15 |
| On sinking funds | — | 5,295.61 | 6,014.27 | 5,419.60 |
| On trust and investment funds | 2,142.30 | 7,821.57 | 4,652.84 | 381.50 |
| All other | 11,855.10 | 11,418.59 | 19,263.16 | 12,774.05 |
| NON-REVENUE. | \$1,592,805.15 | \$1,220,096.17 | \$905,242.24 | \$1,327,406.15 |
| Offsets to outlays | 17,302.42 | 44,501.64 | 21,284.80 | 4,694.24 |
| Departmental | 10,312.60 | 44,501.64 | 16,570.41 | — |
| Public service enterprises | 6,989.82 | — | 4,714.39 | 4,694.24 |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 1,445,110.00 | 755,228.70 | 780,407.48 | 1,060,158.37 |
| Loans, general purposes | 633,000.00 | 218,000.00 | 170,500.00 | 427,500.00 |
| Loans, public service enterprises | 12,000.00 | 35,500.00 | 47,000.00 | 27,760.00 |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 800,000.00 | 500,000.00 | 560,000.00 | 600,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 110.00 | 1,728.70 | 2,907.48 | 4,898.37 |
| Transfers | 613.80 | 187,751.49 | 5,550.26 | 103,490.53 |
| From sinking funds | — | 92,000.00 | — | 100,000.00 |
| All other | 613.80 | 95,751.49 | 5,550.26 | 3,490.53 |
| Refunds | 28,891.36 | 1,973.81 | 1,227.85 | 2,361.06 |
| Agency, trust, and investment | 100,887.57 | 230,640.53 | 96,771.85 | 156,701.95 |
| Taxes and licenses for State | 53,010.24 | 44,441.03 | 47,300.00 | 31,395.52 |
| Taxes for county | 42,096.64 | 35,332.53 | 37,640.29 | 28,436.79 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 5,780.69 | 150,866.97 | 11,831.56 | 96,869.64 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$1,393,311.94 | \$1,345,626.32 | \$1,095,090.24 | \$841,767.87 |
| Premiums | 110.00 | 1,728.70 | 2,907.48 | 4,898.37 |
| Municipal indebtedness | 1,445,000.00 | 753,500.00 | 777,500.00 | 1,055,260.00 |
| Transfers and refunds | 29,505.16 | 189,725.30 | 6,778.11 | 105,851.59 |
| Agency, trust, and investment | 100,887.57 | 230,640.53 | 96,771.85 | 156,701.95 |
| Total receipts | \$2,968,814.67 | \$2,521,220.85 | \$1,979,047.68 | \$2,164,479.78 |
| Balance on hand, including funds | 235,872.24 | 94,530.21 | 206,293.10 | 134,984.95 |
| GRAND TOTAL | \$3,204,686.91 | \$2,615,751.06 | \$2,185,340.78 | \$2,299,464.73 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Watertown POPULATION 25,480 | Arlington POPULATION 24,943 | Frammingham POPULATION 21,078 | Methuen POPULATION 20,606 |
|--|-----------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| Maintenance | \$925,484.95 | \$891,081.25 | \$774,356.68 | \$655,049.79 |
| <i>Departmental</i> | <i>890,045.13</i> | <i>817,602.51</i> | <i>716,237.17</i> | <i>602,600.14</i> |
| General government | 54,023.89 | 59,161.47 | 39,533.85 | 38,083.00 |
| Protection of persons and property | 168,092.75 | 118,210.28 | 119,130.31 | 95,141.55 |
| Health and sanitation | 100,527.36 | 94,119.18 | 66,793.04 | 50,215.93 |
| Highways | 119,504.18 | 113,804.12 | 127,518.40 | 138,303.02 |
| Charities | 49,035.15 | 24,550.77 | 28,237.93 | 26,425.10 |
| Soldiers' benefits | 3,453.50 | 2,641.50 | 9,603.86 | 1,419.70 |
| Schools | 324,896.88 | 350,997.58 | 283,844.03 | 246,311.97 |
| Libraries | 20,108.37 | 16,722.97 | 17,494.45 | — |
| Recreation | 24,500.04 | 18,152.28 | 4,287.85 | 1,483.00 |
| Pensions | 6,867.39 | 5,666.55 | 1,770.28 | — |
| Unclassified | 19,035.62 | 13,575.81 | 18,003.17 | 5,216.87 |
| <i>Public service enterprises</i> | <i>28,256.91</i> | <i>57,469.50</i> | <i>51,035.54</i> | <i>48,191.92</i> |
| Electric light | — | — | — | — |
| Water | 28,256.91 | 57,469.50 | 51,035.54 | 48,191.92 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>7,182.91</i> | <i>15,994.24</i> | <i>6,998.97</i> | <i>4,257.73</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>15.00</i> | <i>85.00</i> | <i>—</i> |
| Interest | 113,091.90 | 80,238.61 | 89,051.35 | 50,653.03 |
| <i>Loans, general purposes</i> | <i>87,588.21</i> | <i>57,610.29</i> | <i>69,303.50</i> | <i>40,331.14</i> |
| <i>Loans, public service enterprises</i> | <i>25,503.69</i> | <i>22,628.32</i> | <i>19,747.85</i> | <i>10,321.89</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 460,307.16 | 495,158.34 | 354,849.33 | 433,534.91 |
| <i>Departmental</i> | <i>404,202.75</i> | <i>448,836.40</i> | <i>290,504.89</i> | <i>394,755.80</i> |
| General government | 307.00 | 446.40 | 1,822.36 | — |
| Protection of persons and property | 7,096.09 | 79,095.14 | 2,647.41 | 3,400.00 |
| Health and sanitation | 39,531.77 | 91,976.70 | 75,886.83 | 178,734.06 |
| Highways | 59,376.47 | 119,676.74 | 84,781.58 | 18,721.37 |
| Charities | — | — | — | 1,700.02 |
| Schools | 297,042.40 | 146,895.22 | 121,058.02 | 189,450.35 |
| Libraries | — | — | — | — |
| Recreation | 498.63 | 10,746.20 | 3,428.19 | 2,750.00 |
| Unclassified | 350.39 | — | 880.50 | — |
| <i>Public service enterprises</i> | <i>53,924.94</i> | <i>45,109.01</i> | <i>57,315.39</i> | <i>38,779.11</i> |
| Electric light | — | — | — | — |
| Water | 53,924.94 | 45,109.01 | 57,315.39 | 38,779.11 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>2,179.47</i> | <i>1,212.93</i> | <i>7,029.05</i> | <i>—</i> |
| Municipal indebtedness | 962,476.56 | 651,397.67 | 603,000.00 | 799,300.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>92,000.00</i> | <i>—</i> | <i>100,000.00</i> |
| <i>From revenue and other sources</i> | <i>162,476.56</i> | <i>109,397.67</i> | <i>101,000.00</i> | <i>85,300.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>800,000.00</i> | <i>450,000.00</i> | <i>502,000.00</i> | <i>614,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 613.80 | 187,751.49 | 5,550.26 | 103,490.53 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>5,905.00</i> | <i>500.00</i> | <i>3,490.53</i> |
| <i>All other</i> | <i>613.80</i> | <i>181,846.49</i> | <i>5,050.26</i> | <i>100,000.00</i> |
| Refunds | 28,891.36 | 1,973.81 | 1,227.85 | 2,361.06 |
| Agency, trust, and investment | 102,430.80 | 157,963.66 | 102,122.01 | 67,759.86 |
| <i>Taxes and licenses for State</i> | <i>53,010.24</i> | <i>44,441.03</i> | <i>47,300.00</i> | <i>31,395.52</i> |
| <i>Taxes for county</i> | <i>42,096.64</i> | <i>35,332.63</i> | <i>37,640.29</i> | <i>28,436.79</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>7,323.92</i> | <i>78,190.10</i> | <i>17,181.72</i> | <i>7,927.55</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$1,038,576.85 | \$971,319.86 | \$863,408.03 | \$705,702.82 |
| Permanent debt (except from sinking funds) | 162,476.56 | 109,397.67 | 101,000.00 | 85,300.00 |
| Sinking fund requirements from revenue | — | 5,905.00 | 500.00 | 3,490.53 |
| Outlays | 460,307.16 | 495,158.34 | 354,849.33 | 433,534.91 |
| Permanent debt from sinking funds | — | 92,000.00 | — | 100,000.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 800,000.00 | 450,000.00 | 502,000.00 | 614,000.00 |
| Transfers (except to sinking funds) and refunds | 29,505.16 | 183,820.30 | 6,278.11 | 102,361.06 |
| Agency, trust, and investment | 102,430.80 | 157,963.66 | 102,122.01 | 67,759.86 |
| Total payments | \$2,593,296.53 | \$2,465,564.83 | \$1,930,157.48 | \$2,112,149.18 |
| <i>Balance on hand, including funds</i> | <i>611,390.38</i> | <i>150,186.23</i> | <i>255,183.30</i> | <i>187,315.55</i> |
| GRAND TOTAL | \$3,204,686.91 | \$2,615,751.06 | \$2,185,340.78 | \$2,299,464.73 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Weymouth POPULATION 17,253 | Winthrop POPULATION 16,158 | Wakefield POPULATION 15,611 | Southbridge POPULATION 15,489 |
|---|----------------------------------|----------------------------------|-----------------------------------|-------------------------------------|
| REVENUE. | \$719,431.72 | \$679,929.65 | \$1,076,925.50 | \$441,868.16 |
| General | 614,041.96 | 587,277.19 | 683,563.23 | 408,206.59 |
| Taxes | 607,021.00 | 584,095.32 | 660,681.10 | 393,512.11 |
| Property, poll, and income | 572,893.31 | 578,457.14 | 627,781.40 | 352,721.40 |
| Corporation, bank, etc. | 34,127.69 | 5,638.18 | 32,899.70 | 40,790.71 |
| Licenses and permits | 1,252.83 | 1,507.00 | 1,127.25 | 1,015.50 |
| Fines and forfeits | 958.29 | 292.60 | 2,876.50 | 1,868.00 |
| Grants and gifts | 4,809.84 | 1,332.27 | 18,878.38 | 11,810.98 |
| For expenses | 4,809.84 | 1,382.27 | 7,679.51 | 11,810.98 |
| For outlays | — | — | 11,198.87 | — |
| All other | — | — | — | — |
| Commercial | 105,389.76 | 92,652.46 | 393,362.27 | 33,661.57 |
| Special assessments | 4,035.09 | 6,138.73 | 8,195.72 | 2,214.17 |
| To meet expenses | 1,773.86 | — | 5,273.55 | — |
| To meet outlays | 2,261.23 | 6,138.73 | 2,922.17 | 2,214.17 |
| Privileges | — | — | — | — |
| Departmental | 24,597.79 | 13,888.23 | 39,921.66 | 22,893.77 |
| General government | 31.80 | 112.00 | 620.00 | 656.20 |
| Protection of persons and property | 393.81 | 256.32 | 337.81 | 964.18 |
| Health and sanitation | 415.00 | 121.90 | 8,371.11 | 577.29 |
| Highways | 1,478.38 | 1,201.43 | 165.84 | 413.00 |
| Charities | 7,778.68 | 844.96 | 11,160.34 | 5,515.20 |
| Soldiers' benefits | 2,652.00 | 899.50 | 1,602.33 | 1,182.25 |
| Schools | 854.12 | 929.44 | 10,255.84 | 5,055.92 |
| Libraries | 1,707.45 | 426.00 | 609.65 | 321.89 |
| Recreation | — | 15.00 | — | .65 |
| Unclassified | 9,286.55 | 9,081.68 | 6,798.74 | 8,207.19 |
| Public service enterprises | 61,069.05 | 58,445.02 | 333,174.49 | — |
| Electric light | — | — | 1264,174.85 | — |
| Water | 60,739.05 | 58,445.02 | 68,999.64 | — |
| All other | 330.00 | — | — | — |
| Cemeteries | — | 4,819.25 | 377.50 | 2,092.14 |
| Interest | 15,687.83 | 9,361.23 | 11,692.90 | 6,461.49 |
| On sinking funds | 592.99 | — | — | 1,752.02 |
| On trust and investment funds | 2,658.74 | 6.95 | 1,208.62 | 101.06 |
| All other | 12,436.10 | 9,354.28 | 10,484.28 | 4,608.41 |
| NON-REVENUE. | \$418,729.45 | \$881,573.50 | \$850,956.37 | \$412,991.06 |
| Offsets to outlays | 18,814.65 | 5,346.03 | 14,527.01 | 600.00 |
| Departmental | 7,765.50 | 2,780.17 | 10,143.46 | 600.00 |
| Public service enterprises | 11,049.15 | 2,565.86 | 4,383.55 | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 320,069.25 | 841,354.20 | 748,944.02 | 342,000.00 |
| Loans, general purposes | — | 310,000.00 | 187,350.00 | 32,000.00 |
| Loans, public service enterprises | 20,000.00 | — | 60,000.00 | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 300,000.00 | 530,000.00 | 500,000.00 | 310,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 69.25 | 1,354.20 | 1,594.02 | — |
| Transfers | 7,063.51 | 44.83 | 29,701.63 | 551.43 |
| From sinking funds | 5,000.00 | — | — | — |
| All other | 2,063.51 | 44.83 | 29,701.63 | 551.43 |
| Refunds | 1,822.62 | 341.01 | 1,393.40 | 6.45 |
| Agency, trust, and investment | 70,959.42 | 34,487.43 | 56,390.31 | 69,833.18 |
| Taxes and licenses for State | 28,209.66 | 31,622.18 | 26,400.00 | 21,927.96 |
| Taxes for county | 27,148.87 | — | 21,008.53 | 17,301.00 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 15,600.89 | 2,865.25 | 8,981.78 | 27,413.97 |
| All other | — | — | — | 2,690.25 |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$738,246.37 | \$685,275.68 | \$1,091,452.51 | \$442,468.16 |
| Premiums | 69.25 | 1,354.20 | 1,594.02 | — |
| Municipal indebtedness | 320,000.00 | 840,000.00 | 747,350.00 | 342,000.00 |
| Transfers and refunds | 8,886.13 | 385.84 | 31,095.03 | 557.88 |
| Agency, trust, and investment | 70,959.42 | 34,487.43 | 56,390.31 | 69,833.18 |
| Total receipts | \$1,138,161.17 | \$1,561,503.15 | \$1,927,881.87 | \$854,859.22 |
| Balance on hand, including funds | 283,498.17 | 84,469.49 | 302,959.33 | 19,811.52 |
| GRAND TOTAL | \$1,421,659.34 | \$1,645,972.64 | \$2,230,841.20 | \$874,670.74 |

¹ Includes gas, amount not specified.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Weymouth POPULATION 17,253 | Winthrop POPULATION 16,158 | Wakefield POPULATION 15,611 | Southbridge POPULATION 15,489 |
|--|----------------------------------|----------------------------------|-----------------------------------|-------------------------------------|
| Maintenance | \$523,564.73 | \$455,946.81 | \$787,273.64 | \$353,929.41 |
| <i>Departmental</i> | <i>493,618.35</i> | <i>420,343.78</i> | <i>554,953.98</i> | <i>350,848.04</i> |
| General government | 32,542.65 | 24,139.65 | 26,119.33 | 27,186.94 |
| Protection of persons and property | 58,051.29 | 69,388.04 | 78,973.47 | 59,451.62 |
| Health and sanitation | 23,152.70 | 41,045.70 | 39,458.43 | 18,860.03 |
| Highways | 86,386.64 | 41,196.77 | 88,232.34 | 50,894.36 |
| Charities | 26,746.71 | 7,482.07 | 24,493.75 | 41,496.20 |
| Soldiers' benefits | 5,436.01 | 3,076.21 | 6,521.00 | 3,736.66 |
| Schools | 209,341.85 | 202,958.77 | 248,289.57 | 134,130.00 |
| Libraries | 12,622.53 | 7,943.41 | 19,653.63 | 7,883.89 |
| Recreation | 12,081.65 | 15,927.37 | 14,649.58 | 2,528.92 |
| Pensions | — | 262.44 | — | — |
| Unclassified | 27,256.32 | 6,943.35 | 8,562.88 | 4,679.42 |
| <i>Public service enterprises</i> | <i>29,946.38</i> | <i>29,478.86</i> | <i>231,214.92</i> | <i>—</i> |
| Electric light | — | — | 194,249.94 | — |
| Water | 29,446.40 | 29,478.86 | 36,964.98 | — |
| All other | 499.98 | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>6,124.17</i> | <i>1,104.74</i> | <i>3,081.37</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 28,809.50 | 56,436.37 | 65,662.16 | 20,884.86 |
| <i>Loans, general purposes</i> | <i>25,366.51</i> | <i>38,966.30</i> | <i>51,946.66</i> | <i>20,884.86</i> |
| <i>Loans, public service enterprises</i> | <i>3,442.99</i> | <i>17,297.57</i> | <i>13,715.50</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>172.50</i> | <i>—</i> | <i>—</i> |
| Outlays | 193,801.47 | 267,339.06 | 487,909.93 | 96,337.13 |
| <i>Departmental</i> | <i>144,432.71</i> | <i>266,209.82</i> | <i>346,903.07</i> | <i>96,337.13</i> |
| General government | 1,280.00 | — | 3,844.86 | — |
| Protection of persons and property | — | 13,100.00 | 12,750.00 | 18,308.98 |
| Health and sanitation | 7,991.48 | 13,552.37 | 38,890.03 | 2,906.25 |
| Highways | 33,901.02 | 25,687.97 | 49,536.77 | 27,417.32 |
| Charities | 6,577.39 | — | — | — |
| Schools | 94,188.92 | 166,726.94 | 240,682.54 | 41,219.38 |
| Libraries | 493.90 | — | 923.87 | — |
| Recreation | — | 44,586.00 | 275.00 | 6,485.20 |
| Unclassified | — | 2,556.54 | — | — |
| <i>Public service enterprises</i> | <i>49,368.76</i> | <i>1,129.24</i> | <i>141,006.86</i> | <i>—</i> |
| Electric light | — | — | 120,779.64 | — |
| Water | 49,368.76 | 1,129.24 | 20,227.22 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 552,184.64 | 585,578.02 | 603,660.84 | 276,410.00 |
| <i>From sinking funds</i> | <i>5,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>47,184.64</i> | <i>55,578.02</i> | <i>103,660.84</i> | <i>26,410.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>500,000.00</i> | <i>530,000.00</i> | <i>500,000.00</i> | <i>250,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 7,063.51 | 44.83 | 29,701.63 | 551.43 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>7,063.51</i> | <i>44.83</i> | <i>29,701.63</i> | <i>551.43</i> |
| Refunds | 1,822.62 | 341.01 | 1,393.40 | 6.45 |
| Agency, trust, and investment | 66,408.82 | 34,494.38 | 55,897.57 | 71,599.93 |
| <i>Taxes and licenses for State</i> | <i>28,209.66</i> | <i>31,622.18</i> | <i>26,400.00</i> | <i>21,927.96</i> |
| <i>Taxes for county</i> | <i>27,148.87</i> | <i>—</i> | <i>21,008.63</i> | <i>17,801.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>11,050.29</i> | <i>2,872.20</i> | <i>8,489.04</i> | <i>29,191.72</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>2,679.25</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$552,374.23 | \$512,383.18 | \$852,935.80 | \$374,814.27 |
| Permanent debt (except from sinking funds) | 47,184.64 | 55,578.02 | 103,660.84 | 26,410.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 193,801.47 | 267,339.06 | 487,909.93 | 96,337.13 |
| Permanent debt from sinking funds | 5,000.00 | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 500,000.00 | 530,000.00 | 500,000.00 | 250,000.00 |
| Transfers (except to sinking funds) and refunds | 8,886.13 | 385.84 | 31,095.03 | 557.88 |
| Agency, trust, and investment | 66,408.82 | 34,494.38 | 55,897.57 | 71,599.93 |
| Total payments | \$1,373,655.29 | \$1,400,180.48 | \$2,031,499.17 | \$819,719.21 |
| <i>Balance on hand, including funds</i> | <i>48,004.05</i> | <i>245,792.16</i> | <i>199,342.03</i> | <i>54,951.53</i> |
| GRAND TOTAL | \$1,421,659.34 | \$1,645,972.64 | \$2,230,841.20 | \$874,670.74 |

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | West Springfield POPULATION 15,326 | Belmont POPULATION 15,256 | Greenfield POPULATION 15,246 | Milford POPULATION 14,781 |
|---|---|---------------------------------|------------------------------------|---------------------------------|
| REVENUE. | \$936,250.59 | \$938,710.57 | \$852,898.64 | \$429,323.19 |
| General | 762,005.72 | 691,653.80 | 739,331.40 | 391,867.21 |
| Taxes | 751,491.62 | 687,818.35 | 734,106.52 | 386,678.74 |
| Property, poll, and income | 687,358.41 | 674,916.35 | 660,487.89 | 361,905.13 |
| Corporation, bank, etc. | 64,133.21 | 12,902.00 | 73,618.63 | 24,773.61 |
| Licenses and permits | 767.16 | 2,061.40 | 1,438.50 | 1,548.10 |
| Fines and forfeits | 2,779.84 | 226.25 | 2,496.00 | 683.00 |
| Grants and gifts | 6,967.10 | 1,547.80 | 1,290.38 | 3,157.37 |
| For expenses | 6,967.10 | 1,547.80 | 1,290.38 | 3,157.37 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 174,244.87 | 247,056.77 | 113,567.24 | 37,455.98 |
| Special assessments | 8,192.61 | 13,196.10 | 2,664.41 | 970.06 |
| To meet expenses | 3,364.40 | 3,703.96 | — | 970.06 |
| To meet outlays | 4,828.21 | 9,492.14 | 2,664.41 | — |
| Privileges | — | — | — | — |
| Departmental | 14,808.23 | 25,049.94 | 30,289.37 | 29,841.60 |
| General government | 668.40 | 1,433.85 | 1,808.54 | 2,043.90 |
| Protection of persons and property | 272.29 | 156.14 | 393.54 | 137.68 |
| Health and sanitation | 1,139.77 | 10,890.76 | 3,034.35 | 268.70 |
| Highways | 97.96 | 849.00 | 2,108.51 | 332.50 |
| Charities | 2,884.65 | 2,832.98 | 7,449.92 | 14,882.63 |
| Soldiers' benefits | 759.00 | 576.50 | 811.00 | 1,759.00 |
| Schools | 879.78 | 1,365.84 | 5,490.17 | 3,235.45 |
| Libraries | 610.15 | 412.43 | 736.90 | 200.20 |
| Recreation | — | 39.05 | 33.00 | 8.55 |
| Unclassified | 7,496.23 | 6,493.39 | 8,423.44 | 6,972.99 |
| Public service enterprises | 110,714.42 | 193,653.44 | 71,336.36 | — |
| Electric light | — | 132,024.61 | — | — |
| Water | 110,714.42 | 61,628.83 | 70,668.78 | — |
| All other | — | — | 667.58 | — |
| Cemeteries | — | 3,118.74 | — | 1,919.77 |
| Interest | 40,529.61 | 12,038.55 | 9,277.10 | 4,724.55 |
| On sinking funds | 12,583.21 | 4,314.11 | — | — |
| On trust and investment funds | 1,064.96 | — | 4,031.23 | — |
| All other | 26,881.44 | 7,724.44 | 5,245.87 | 4,724.55 |
| NON-REVENUE. | \$1,689,033.73 | \$635,975.91 | \$593,977.54 | \$455,986.73 |
| Offsets to outlays | 3,754.21 | 9,152.41 | 1,662.50 | 21,446.04 |
| Departmental | — | 1,029.80 | 1,662.50 | 21,446.04 |
| Public service enterprises | 3,754.21 | 7,632.61 | — | — |
| Cemeteries | — | 490.00 | — | — |
| Municipal indebtedness | 1,556,000.00 | 473,400.00 | 500,791.10 | 390,700.00 |
| Loans, general purposes | 956,000.00 | 193,000.00 | — | — |
| Loans, public service enterprises | — | 50,000.00 | 140,000.00 | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 600,000.00 | 230,000.00 | 360,000.00 | 390,700.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | 400.00 | 791.10 | — |
| Transfers | 7,301.75 | 68,508.25 | — | — |
| From sinking funds | — | 18,000.00 | — | — |
| All other | 7,301.75 | 50,508.25 | — | — |
| Refunds | 1,726.05 | 2,333.98 | 8,202.44 | 2,368.19 |
| Agency, trust, and investment | 120,251.72 | 82,581.27 | 83,321.50 | 41,472.50 |
| Taxes and licenses for State | 36,355.56 | 29,213.56 | 35,453.00 | 22,105.73 |
| Taxes for county | 21,443.97 | 23,157.13 | 47,733.48 | 17,963.00 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 62,452.19 | 30,210.58 | 135.02 | 1,403.77 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$940,004.80 | \$947,862.98 | \$854,561.14 | \$450,769.23 |
| Premiums | — | 400.00 | 791.10 | — |
| Municipal indebtedness | 1,556,000.00 | 473,000.00 | 500,000.00 | 390,700.00 |
| Transfers and refunds | 9,027.80 | 70,842.23 | 8,202.44 | 2,368.19 |
| Agency, trust, and investment | 120,251.72 | 82,581.27 | 83,321.50 | 41,472.50 |
| Total receipts | \$2,625,284.32 | \$1,574,686.48 | \$1,446,876.18 | \$885,309.92 |
| Balance on hand, including funds | 192,758.77 | 138,949.71 | 205,842.21 | 41,913.72 |
| GRAND TOTAL | \$2,818,043.09 | \$1,713,636.19 | \$1,652,718.39 | \$927,223.64 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | West Springfield POPULATION 15,326 | Belmont POPULATION 15,256 | Greenfield POPULATION 15,246 | Milford POPULATION 14,781 |
|--|---|---------------------------------|------------------------------------|---------------------------------|
| Maintenance | \$614,258.22 | \$667,581.16 | \$549,402.32 | \$364,415.56 |
| <i>Departmental</i> | <i>565,490.68</i> | <i>559,421.03</i> | <i>517,188.90</i> | <i>363,117.14</i> |
| General government | 41,461.71 | 46,015.97 | 39,927.31 | 18,498.10 |
| Protection of persons and property | 96,311.61 | 96,189.33 | 44,649.56 | 37,694.26 |
| Health and sanitation | 28,866.25 | 58,334.54 | 37,912.79 | 18,559.58 |
| Highways | 63,705.59 | 107,469.66 | 83,421.87 | 65,000.89 |
| Charities | 27,440.00 | 4,893.22 | 26,829.71 | 43,152.42 |
| Soldiers' benefits | 4,090.13 | 1,377.13 | 1,273.00 | 5,322.70 |
| Schools | 281,122.77 | 214,884.37 | 252,597.94 | 162,776.57 |
| Libraries | 7,849.89 | 9,914.88 | 13,688.15 | 3,037.48 |
| Recreation | 5,332.03 | 13,491.71 | 7,553.93 | 2,476.20 |
| Pensions | 1,498.71 | — | — | 530.40 |
| Unclassified | 7,811.99 | 6,850.22 | 9,334.64 | 5,068.54 |
| <i>Public service enterprises</i> | <i>48,767.54</i> | <i>104,184.25</i> | <i>32,078.92</i> | — |
| Electric light | — | 84,660.12 | — | — |
| Water | 48,767.54 | 19,524.13 | 32,078.92 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | 3,975.88 | — | 2,298.42 |
| <i>Administration of trust funds</i> | — | — | 134.50 | — |
| Interest | 71,036.81 | 69,341.32 | 32,132.51 | 19,211.26 |
| <i>Loans, general purposes</i> | <i>52,801.81</i> | <i>52,803.95</i> | <i>29,274.33</i> | <i>19,211.26</i> |
| <i>Loans, public service enterprises</i> | <i>18,235.00</i> | <i>16,537.37</i> | <i>2,858.13</i> | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 1,105,291.86 | 392,003.72 | 449,424.41 | 51,696.05 |
| <i>Departmental</i> | <i>1,071,024.69</i> | <i>287,482.61</i> | <i>280,226.16</i> | <i>51,696.05</i> |
| General government | 391.00 | 4,559.34 | 1,908.64 | — |
| Protection of persons and property | 1,525.00 | 12,892.71 | 12,836.75 | 13,193.46 |
| Health and sanitation | 23,500.03 | 55,622.09 | 10,065.22 | 7,829.44 |
| Highways | 907,484.32 | 28,648.48 | 82,360.35 | 30,035.15 |
| Charities | — | — | — | — |
| Schools | 136,818.77 | 185,699.99 | 166,356.36 | — |
| Libraries | — | — | 698.84 | — |
| Recreation | 1,305.57 | — | 6,000.00 | 638.00 |
| Unclassified | — | 60.00 | — | — |
| <i>Public service enterprises</i> | <i>34,267.17</i> | <i>77,162.43</i> | <i>169,198.25</i> | — |
| Electric light | — | 15,704.78 | — | — |
| Water | 34,267.17 | 61,457.65 | 95,471.05 | — |
| All other | — | — | 73,727.20 | — |
| <i>Cemeteries</i> | — | 27,358.68 | — | — |
| Municipal indebtedness | 557,000.00 | 327,618.81 | 427,000.00 | 412,200.00 |
| <i>From sinking funds</i> | — | 18,000.00 | — | — |
| <i>From revenue and other sources</i> | 57,000.00 | 79,618.81 | 67,000.00 | 31,500.00 |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 500,000.00 | 230,000.00 | 360,000.00 | 380,700.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 7,301.75 | 68,508.25 | — | — |
| <i>To sinking funds from revenue</i> | 7,275.00 | 2,317.33 | — | — |
| <i>All other</i> | 26.75 | 66,190.92 | — | — |
| Refunds | 1,726.05 | 2,333.98 | 8,202.44 | 2,368.19 |
| Agency, trust, and investment | 138,043.58 | 71,618.61 | 83,321.50 | 41,472.50 |
| <i>Taxes and licenses for State</i> | 36,355.56 | 29,213.56 | 35,453.00 | 22,105.73 |
| <i>Taxes for county</i> | 21,443.97 | 23,157.13 | 47,733.48 | 17,963.00 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 80,244.05 | 19,247.92 | 135.02 | 1,403.77 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$685,295.03 | \$736,922.48 | \$581,534.83 | \$383,626.82 |
| Permanent debt (except from sinking funds) | 57,000.00 | 79,618.81 | 67,000.00 | 31,500.00 |
| Sinking fund requirements from revenue | 7,275.00 | 2,317.33 | — | — |
| Outlays | 1,105,291.86 | 392,003.72 | 449,424.41 | 51,696.05 |
| Permanent debt from sinking funds | — | 18,000.00 | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 500,000.00 | 230,000.00 | 360,000.00 | 380,700.00 |
| Transfers (except to sinking funds) and refunds | 1,752.80 | 68,524.90 | 8,202.44 | 2,368.19 |
| Agency, trust, and investment | 138,043.58 | 71,618.61 | 83,321.50 | 41,472.50 |
| Total payments | \$2,494,658.27 | \$1,599,005.85 | \$1,549,483.18 | \$891,363.56 |
| Balance on hand, including funds | 323,384.82 | 114,630.34 | 103,235.21 | 35,880.08 |
| GRAND TOTAL | \$2,818,043.09 | \$1,713,636.19 | \$1,652,718.39 | \$927,223.64 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Clinton POPULATION 14,180 | Norwood POPULATION 14,151 | Dedham POPULATION 13,918 | Adams POPULATION 13,525 |
|---|---------------------------------|---------------------------------|--------------------------------|-------------------------------|
| REVENUE. | \$500,362.16 | \$941,666.29 | \$662,800.73 | \$517,080.68 |
| General | 411,001.31 | 659,143.45 | 603,142.84 | 465,923.97 |
| Taxes | 400,971.96 | 654,259.31 | 597,701.21 | 382,938.23 |
| Property, poll, and income | 330,187.29 | 578,189.74 | 583,298.94 | 310,350.64 |
| Corporation, bank, etc. | 70,784.67 | 76,069.57 | 14,402.27 | 72,587.59 |
| Licenses and permits | 1,162.00 | 855.00 | 605.25 | 391.20 |
| Fines and forfeits | 3,625.50 | 2,403.58 | 1,771.50 | 1,969.87 |
| Grants and gifts | 5,241.85 | 1,599.56 | 3,064.88 | 80,624.67 |
| For expenses | 5,241.85 | 1,599.56 | 2,414.88 | 5,624.67 |
| For outlays | — | — | 650.00 | 75,000.00 |
| All other | — | 26.00 | — | — |
| Commercial | 89,360.85 | 282,522.84 | 59,657.89 | 51,156.71 |
| Special assessments | 3,183.77 | 5,810.63 | 1,717.42 | 3,165.56 |
| To meet expenses | 190.55 | 4,122.17 | 1,717.42 | — |
| To meet outlays | 2,993.22 | 1,688.46 | — | 3,165.56 |
| Privileges | — | — | — | — |
| Departmental | 20,904.36 | 19,812.89 | 44,968.27 | 43,855.76 |
| General government | 2,724.40 | 928.06 | 1,407.00 | 1,200.00 |
| Protection of persons and property | 1,366.34 | 1,915.79 | 155.72 | 199.45 |
| Health and sanitation | 264.50 | 2,499.43 | 4,591.36 | 449.95 |
| Highways | 2,141.35 | 1,152.25 | 209.90 | 1,496.46 |
| Charities | 4,750.12 | 2,053.73 | 12,030.66 | 31,123.18 |
| Soldiers' benefits | 1,487.00 | 102.00 | 973.20 | 381.00 |
| Schools | 1,028.39 | 2,906.48 | 17,646.48 | 2,618.31 |
| Libraries | 295.11 | 530.00 | 467.47 | 664.42 |
| Recreation | — | — | 35.05 | — |
| Unclassified | 6,847.15 | 7,697.15 | 7,451.43 | 5,722.99 |
| Public service enterprises | 46,120.61 | 244,064.03 | — | — |
| Electric light | — | 186,913.89 | — | — |
| Water | 46,120.61 | 57,140.14 | — | — |
| All other | — | — | — | — |
| Cemeteries | 5,644.15 | 7,387.11 | 3,660.00 | 1,435.43 |
| Interest | 13,507.96 | 5,468.18 | 9,312.20 | 2,699.96 |
| On sinking funds | 9,181.67 | — | — | — |
| On trust and investment funds | 1,263.43 | 21.25 | 7,365.08 | 2,145.82 |
| All other | 3,062.86 | 5,436.93 | 1,947.12 | 554.14 |
| NON-REVENUE. | \$394,309.72 | \$541,138.12 | \$375,894.24 | \$510,419.35 |
| Offsets to outlays | 6,582.21 | 10,279.80 | 1,300.00 | 6,000.00 |
| Departmental | 6,134.65 | 6,062.39 | 1,300.00 | 6,000.00 |
| Public service enterprises | 447.56 | 4,217.41 | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 299,000.00 | 441,252.00 | 257,000.00 | 428,283.65 |
| Loans, general purposes | — | 91,100.00 | 7,000.00 | 56,000.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 299,000.00 | 350,000.00 | 250,000.00 | 371,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | 152.00 | — | 1,283.65 |
| Transfers | 10,500.00 | 95.32 | 1,560.03 | 7,618.55 |
| From sinking funds | 1,500.00 | — | — | — |
| All other | 9,000.00 | 95.32 | 1,560.03 | 7,618.55 |
| Refunds | 1,353.15 | 871.26 | 3,827.26 | 438.24 |
| Agency, trust, and investment | 76,874.36 | 88,639.74 | 112,206.95 | 68,078.91 |
| Taxes and licenses for State | 25,812.28 | 34,597.17 | 27,546.07 | 30,011.30 |
| Taxes for county | 20,971.00 | 33,332.24 | 26,569.18 | 29,566.82 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 30,091.08 | 20,710.33 | 58,091.70 | 8,500.79 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$506,944.37 | \$951,946.09 | \$664,100.73 | \$523,080.68 |
| Premiums | — | 152.00 | — | 1,283.65 |
| Municipal indebtedness | 299,000.00 | 441,100.00 | 257,000.00 | 427,000.00 |
| Transfers and refunds | 11,853.15 | 966.58 | 5,387.29 | 8,056.79 |
| Agency, trust, and investment | 76,874.36 | 88,639.74 | 112,206.95 | 68,078.91 |
| Total receipts | \$894,671.88 | \$1,482,804.41 | \$1,038,694.97 | \$1,027,500.03 |
| Balance on hand, including funds | 55,362.73 | 116,382.99 | 127,351.23 | 114,055.36 |
| GRAND TOTAL | \$950,034.61 | \$1,599,187.40 | \$1,166,046.20 | \$1,141,555.39 |

| PAYMENTS. | Clinton POPULATION 14,180 | Norwood POPULATION 14,151 | Dedham POPULATION 13,918 | Adams POPULATION 13,525 |
|--|---------------------------------|---------------------------------|--------------------------------|-------------------------------|
| Maintenance | \$405,753.18 | \$642,606.78 | \$498,091.01 | \$339,539.25 |
| <i>Departmental</i> | <i>372,859.56</i> | <i>479,118.36</i> | <i>486,482.41</i> | <i>337,482.03</i> |
| General government | 26,264.68 | 33,532.35 | 25,391.52 | 20,215.06 |
| Protection of persons and property | 54,811.48 | 49,221.19 | 70,048.55 | 28,090.39 |
| Health and sanitation | 20,084.61 | 40,553.30 | 36,513.62 | 21,075.07 |
| Highways | 65,862.01 | 59,486.88 | 68,706.46 | 41,409.78 |
| Charities | 21,586.38 | 25,231.01 | 32,962.13 | 70,994.41 |
| Soldiers' benefits | 3,009.00 | 1,362.20 | 2,889.00 | 595.75 |
| Schools | 158,966.12 | 251,871.03 | 206,620.34 | 142,528.76 |
| Libraries | 10,640.28 | 10,869.14 | 15,250.82 | 10,538.15 |
| Recreation | 5,353.63 | 1,132.41 | 12,557.83 | 298.21 |
| Pensions | — | — | — | — |
| Unclassified | 6,281.37 | 5,858.85 | 15,542.14 | 1,736.45 |
| <i>Public service enterprises</i> | <i>24,496.76</i> | <i>157,365.81</i> | <i>—</i> | <i>—</i> |
| Electric light | — | 117,573.28 | — | — |
| Water | 24,496.76 | 39,792.53 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>8,293.86</i> | <i>6,122.61</i> | <i>11,608.60</i> | <i>1,998.55</i> |
| <i>Administration of trust funds</i> | <i>103.00</i> | <i>—</i> | <i>—</i> | <i>58.67</i> |
| Interest | 19,096.12 | 43,466.70 | 30,441.19 | 28,214.21 |
| <i>Loans, general purposes</i> | <i>15,238.62</i> | <i>37,226.95</i> | <i>30,441.19</i> | <i>28,214.21</i> |
| <i>Loans, public service enterprises</i> | <i>3,582.50</i> | <i>6,239.75</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>275.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 43,478.43 | 227,253.43 | 111,889.91 | 250,029.50 |
| <i>Departmental</i> | <i>25,616.30</i> | <i>195,903.06</i> | <i>111,889.91</i> | <i>250,029.50</i> |
| General government | 418.00 | — | 1,200.00 | — |
| Protection of persons and property | 3,119.12 | 9,886.69 | 565.00 | 6,800.00 |
| Health and sanitation | 10,572.72 | 41,466.82 | 6,595.43 | 56,792.20 |
| Highways | 7,253.46 | 71,884.61 | 44,461.76 | 26,381.96 |
| Charities | — | — | — | — |
| Schools | 3,606.00 | 37,664.94 | 47,263.19 | 159,056.11 |
| Libraries | — | — | — | — |
| Recreation | 647.00 | 35,000.00 | 11,804.53 | 999.23 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>17,862.13</i> | <i>30,533.16</i> | <i>—</i> | <i>—</i> |
| Electric light | — | 13,649.60 | — | — |
| Water | 17,862.13 | 16,883.56 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>817.21</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 304,000.00 | 510,959.00 | 285,627.84 | 417,000.00 |
| <i>From sinking funds</i> | <i>11,500.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>18,500.00</i> | <i>120,959.00</i> | <i>35,627.84</i> | <i>46,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>284,000.00</i> | <i>390,000.00</i> | <i>250,000.00</i> | <i>371,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 10,500.00 | 95.32 | 1,560.03 | 7,618.55 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>10,500.00</i> | <i>95.32</i> | <i>1,560.03</i> | <i>7,618.55</i> |
| Refunds | 1,353.15 | 871.26 | 3,827.26 | 438.24 |
| Agency, trust, and investment | 86,194.81 | 86,990.25 | 113,149.34 | 63,543.36 |
| <i>Taxes and licenses for State</i> | <i>25,812.28</i> | <i>34,597.17</i> | <i>27,546.07</i> | <i>30,011.30</i> |
| <i>Taxes for county</i> | <i>20,971.00</i> | <i>33,332.24</i> | <i>26,569.18</i> | <i>29,566.82</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>39,411.53</i> | <i>19,060.84</i> | <i>59,034.09</i> | <i>8,965.24</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$424,849.30 | \$686,073.48 | \$528,532.20 | \$367,753.46 |
| Permanent debt (except from sinking funds) | 18,500.00 | 120,959.00 | 35,627.84 | 46,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 43,478.43 | 227,253.43 | 111,889.91 | 250,029.50 |
| Permanent debt from sinking funds | 11,500.00 | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 284,000.00 | 390,000.00 | 250,000.00 | 371,000.00 |
| Transfers (except to sinking funds) and refunds | 11,853.15 | 966.58 | 5,387.29 | 8,056.79 |
| Agency, trust, and investment | 86,194.81 | 86,990.25 | 113,149.34 | 63,543.36 |
| Total payments | \$870,375.69 | \$1,512,242.74 | \$1,044,586.58 | \$1,106,383.11 |
| Balance on hand, including funds | 79,658.92 | 86,944.66 | 121,459.02 | 35,172.28 |
| GRAND TOTAL | \$950,034.61 | \$1,599,187.40 | \$1,166,046.20 | \$1,141,555.39 |

¹ Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Webster POPULATION 13,389 | Braintree POPULATION 13,193 | Plymouth POPULATION 13,176 | Natick POPULATION 12,871 |
|--|---------------------------------|-----------------------------------|----------------------------------|--------------------------------|
| REVENUE. | \$450,062.16 | \$769,606.59 | \$630,524.09 | \$748,123.65 |
| General | 369,207.40 | 471,998.98 | 556,378.69 | 568,612.48 |
| <i>Taxes</i> | <i>358,861.32</i> | <i>468,226.40</i> | <i>547,328.08</i> | <i>542,687.20</i> |
| Property, poll, and income | 309,199.13 | 441,277.33 | 447,010.79 | 523,257.70 |
| Corporation, bank, etc. | 49,662.19 | 26,949.07 | 100,317.29 | 19,429.50 |
| <i>Licenses and permits</i> | <i>1,211.50</i> | <i>867.75</i> | <i>2,655.00</i> | <i>454.45</i> |
| <i>Fines and forfeits</i> | <i>1,956.20</i> | <i>761.72</i> | <i>1,185.30</i> | <i>784.09</i> |
| <i>Grants and gifts</i> | <i>7,178.38</i> | <i>2,143.11</i> | <i>5,210.31</i> | <i>24,686.74</i> |
| For expenses | 7,178.38 | 2,143.11 | 5,210.31 | 24,686.74 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 80,854.76 | 297,607.61 | 74,145.40 | 179,511.17 |
| <i>Special assessments</i> | <i>3,604.58</i> | <i>1,180.50</i> | <i>504.25</i> | <i>1,724.04</i> |
| To meet expenses | 6.00 | 1,180.50 | 339.80 | 584.87 |
| To meet outlays | 3,598.58 | — | 164.45 | 1,139.17 |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>610.00</i> | <i>50.00</i> |
| <i>Departmental</i> | <i>29,069.54</i> | <i>19,546.46</i> | <i>18,682.79</i> | <i>196,034.54</i> |
| General government | 2,284.62 | 2,284.62 | 570.72 | 1.00 |
| Protection of persons and property | 2,208.98 | 270.37 | 939.35 | 294.44 |
| Health and sanitation | 1,846.44 | 577.33 | 1,439.82 | 24,925.18 |
| Highways | 1,888.95 | 726.16 | 17.15 | 872.79 |
| Charities | 8,240.18 | 5,568.08 | 4,397.38 | 57,138.08 |
| Soldiers' benefits | 881.00 | 1,375.30 | 2,464.50 | 1,706.00 |
| Schools | 6,804.83 | 2,220.20 | 643.36 | 2,294.22 |
| Libraries | 307.70 | 217.30 | — | 967.99 |
| Recreation | — | — | 1,523.38 | 1.85 |
| Unclassified | 6,888.96 | 6,306.20 | 6,687.13 | 17,832.79 |
| <i>Public service enterprises</i> | <i>39,801.97</i> | <i>261,411.70</i> | <i>41,529.22</i> | <i>48,690.46</i> |
| Electric light | — | 182,572.63 | — | — |
| Water | 39,801.97 | 81,842.07 | 41,104.22 | 48,639.01 |
| All other | — | — | 425.00 | 51.45 |
| <i>Cemeteries</i> | <i>1,296.50</i> | <i>—</i> | <i>8,128.67</i> | <i>—</i> |
| <i>Interest</i> | <i>7,082.17</i> | <i>12,466.95</i> | <i>4,690.57</i> | <i>33,012.33</i> |
| On sinking funds | — | — | — | 4,831.75 |
| On trust and investment funds | 2,706.73 | 2,162.08 | 765.13 | 6,712.13 |
| All other | 4,375.44 | 10,304.87 | 3,925.44 | 21,468.45 |
| NON-REVENUE. | \$394,890.73 | \$281,592.92 | \$792,415.22 | \$513,976.33 |
| Offsets to outlays | 3,321.84 | 2,695.29 | 20,500.00 | 25,791.51 |
| <i>Departmental</i> | <i>855.00</i> | <i>200.00</i> | <i>20,500.00</i> | <i>19,900.00</i> |
| <i>Public service enterprises</i> | <i>2,466.84</i> | <i>2,495.29</i> | <i>—</i> | <i>5,891.51</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 349,487.00 | 230,069.00 | 678,040.41 | 382,000.00 |
| <i>Loans, general purposes</i> | <i>87,487.00</i> | <i>—</i> | <i>517,000.00</i> | <i>7,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>50,000.00</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>262,000.00</i> | <i>180,000.00</i> | <i>155,000.00</i> | <i>375,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>2,462.50</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>69.00</i> | <i>3,587.91</i> | <i>—</i> |
| Transfers | — | 1,921.74 | 350.00 | 24,953.31 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>8,000.00</i> |
| <i>All other</i> | <i>—</i> | <i>1,921.74</i> | <i>350.00</i> | <i>16,953.31</i> |
| Refunds | 779.44 | 745.97 | 1,734.67 | 1,253.58 |
| Agency, trust, and investment | 41,302.45 | 46,160.92 | 91,790.14 | 79,977.93 |
| <i>Taxes and licenses for State</i> | <i>21,201.32</i> | <i>21,700.25</i> | <i>37,800.00</i> | <i>22,301.25</i> |
| <i>Taxes for county</i> | <i>17,232.00</i> | <i>20,965.49</i> | <i>45,705.88</i> | <i>17,745.84</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>2,869.13</i> | <i>3,495.18</i> | <i>8,284.26</i> | <i>39,898.84</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>32.00</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$453,384.00 | \$772,301.88 | \$651,024.09 | \$773,915.16 |
| Premiums | — | 69.00 | 3,587.91 | — |
| Municipal indebtedness | 349,487.00 | 230,000.00 | 674,452.50 | 382,000.00 |
| Transfers and refunds | 779.44 | 2,667.71 | 2,084.67 | 26,206.89 |
| Agency, trust, and investment | 41,302.45 | 46,160.92 | 91,790.14 | 79,977.93 |
| Total receipts | \$844,952.89 | \$1,051,199.51 | \$1,422,939.31 | \$1,262,099.98 |
| <i>Balance on hand, including funds</i> | <i>22,346.59</i> | <i>133,231.02</i> | <i>60,928.47</i> | <i>154,863.13</i> |
| GRAND TOTAL | \$867,299.48 | \$1,184,430.53 | \$1,483,867.78 | \$1,416,963.11 |

1 Includes \$108.95 from administration of trust funds.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Webster POPULATION 13,389 | Braintree POPULATION 13,193 | Plymouth POPULATION 13,176 | Natick POPULATION 12,871 |
|--|---------------------------------|-----------------------------------|----------------------------------|--------------------------------|
| Maintenance | \$333,911.62 | \$581,714.21 | \$499,875.24 | \$511,745.64 |
| <i>Departmental</i> | <i>306,585.58</i> | <i>407,873.32</i> | <i>466,300.48</i> | <i>478,818.83</i> |
| General government | 24,723.69 | 27,895.33 | 25,396.26 | 27,432.46 |
| Protection of persons and property | 40,295.91 | 44,783.35 | 68,660.12 | 53,722.35 |
| Health and sanitation | 15,821.94 | 18,344.27 | 38,416.97 | 25,705.10 |
| Highways | 48,131.81 | 80,700.09 | 66,551.58 | 61,679.03 |
| Charities | 30,961.87 | 24,038.67 | 20,843.55 | 97,659.30 |
| Soldiers' benefits | 5,454.75 | 1,806.50 | 6,208.20 | 6,586.25 |
| Schools | 127,934.94 | 194,856.75 | 220,261.12 | 181,962.83 |
| Libraries | 8,012.07 | 4,629.00 | 6,598.00 | 11,165.95 |
| Recreation | 2,534.15 | 7,500.44 | 8,826.12 | 6,580.28 |
| Pensions | — | — | 1,195.00 | 1,992.90 |
| Unclassified | 2,714.45 | 3,323.92 | 3,343.56 | 4,332.38 |
| <i>Public service enterprises</i> | <i>26,255.93</i> | <i>173,212.29</i> | <i>19,219.58</i> | <i>32,817.86</i> |
| Electric light | — | 134,380.88 | — | — |
| Water | 24,703.76 | 38,831.41 | 19,148.88 | 32,817.86 |
| All other | 552.17 | — | 70.70 | — |
| <i>Cemeteries</i> | <i>2,070.11</i> | <i>556.80</i> | <i>14,555.18</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>66.80</i> | <i>—</i> | <i>108.95</i> |
| Interest | 6,296.72 | 11,586.48 | 10,471.27 | 32,167.27 |
| <i>Loans, general purposes</i> | <i>6,891.72</i> | <i>11,586.48</i> | <i>9,511.77</i> | <i>26,813.51</i> |
| <i>Loans, public service enterprises</i> | <i>405.00</i> | <i>—</i> | <i>959.50</i> | <i>5,353.76</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 194,286.17 | 190,632.66 | 379,407.19 | 121,698.52 |
| <i>Departmental</i> | <i>184,902.60</i> | <i>39,713.28</i> | <i>372,406.08</i> | <i>90,226.64</i> |
| General government | 294.00 | — | 52,018.95 | — |
| Protection of persons and property | 1,729.37 | 1,170.46 | 14,642.04 | 400.00 |
| Health and sanitation | 19,244.81 | 7,000.00 | 1,667.44 | 14,164.50 |
| Highways | 103,062.32 | 26,775.25 | 187,905.85 | 54,893.17 |
| Charities | 457.75 | 1,670.69 | — | 2,288.60 |
| Schools | 1,096.00 | 2,835.19 | 103,403.88 | 17,287.37 |
| Libraries | — | — | — | — |
| Recreation | 458.35 | 261.69 | 12,767.92 | — |
| Unclassified | 58,560.00 | — | — | 1,193.00 |
| <i>Public service enterprises</i> | <i>9,383.57</i> | <i>150,919.38</i> | <i>7,001.11</i> | <i>31,471.88</i> |
| Electric light | — | 108,180.08 | — | — |
| Water | 9,383.57 | 42,739.30 | 7,001.11 | 31,471.88 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 231,000.00 | 269,787.07 | 180,459.16 | 467,900.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>8,000.00</i> |
| <i>From revenue and other sources</i> | <i>4,000.00</i> | <i>19,787.07</i> | <i>23,966.66</i> | <i>34,900.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>227,000.00</i> | <i>250,000.00</i> | <i>155,000.00</i> | <i>425,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>1,492.50</i> | <i>—</i> |
| Transfers | — | 1,921.74 | 350.00 | 24,953.31 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>12,000.00</i> |
| <i>All other</i> | <i>—</i> | <i>1,921.74</i> | <i>350.00</i> | <i>12,953.31</i> |
| Refunds | 779.44 | 745.97 | 1,734.67 | 1,253.58 |
| Agency, trust, and investment | 41,740.09 | 46,249.47 | 91,859.09 | 88,138.34 |
| <i>Taxes and licenses for State</i> | <i>21,201.32</i> | <i>21,700.25</i> | <i>37,800.00</i> | <i>22,501.25</i> |
| <i>Taxes for county</i> | <i>17,232.00</i> | <i>20,965.49</i> | <i>45,705.88</i> | <i>17,746.84</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>3,306.77</i> | <i>3,583.73</i> | <i>8,553.21</i> | <i>48,059.25</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>32.00</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$340,208.34 | \$593,300.69 | \$510,346.51 | \$543,912.91 |
| Permanent debt (except from sinking funds) | 4,000.00 | 19,787.07 | 23,966.66 | 34,900.00 |
| Sinking fund requirements from revenue | — | — | — | 12,000.00 |
| Outlays | 194,286.17 | 190,632.66 | 379,407.19 | 121,698.52 |
| Permanent debt from sinking funds | — | — | — | 8,000.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 227,000.00 | 250,000.00 | 156,492.50 | 425,000.00 |
| Transfers (except to sinking funds) and refunds | 779.44 | 2,667.71 | 2,084.67 | 14,206.89 |
| Agency, trust, and investment | 41,740.09 | 46,249.47 | 91,859.09 | 88,138.34 |
| Total payments | \$808,014.04 | \$1,102,637.60 | \$1,164,156.62 | \$1,247,856.66 |
| <i>Balance on hand, including funds</i> | <i>59,285.44</i> | <i>81,792.93</i> | <i>319,711.16</i> | <i>169,106.45</i> |
| GRAND TOTAL | \$867,299.48 | \$1,184,430.53 | \$1,483,867.78 | \$1,416,963.11 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Milton POPULATION 12,861 | Saugus POPULATION 12,743 | Danvers POPULATION 11,798 | Easthampton POPULATION 11,587 |
|--|--------------------------------|--------------------------------|---------------------------------|-------------------------------------|
| REVENUE. | \$808,180.97 | \$508,964.90 | \$621,679.52 | \$450,773.23 |
| General | 671,742.20 | 433,807.50 | 383,053.80 | 394,761.31 |
| <i>Taxes</i> | <i>668,961.83</i> | <i>430,124.84</i> | <i>379,766.64</i> | <i>382,323.61</i> |
| Property, poll, and income | 644,777.65 | 422,823.24 | 361,895.81 | 323,852.67 |
| Corporation, bank, etc. | 24,184.18 | 7,301.60 | 17,870.83 | 58,470.94 |
| <i>Licenses and permits</i> | <i>407.00</i> | <i>482.81</i> | <i>200.50</i> | <i>1,308.00</i> |
| <i>Fines and forfeits</i> | <i>969.11</i> | <i>1,655.00</i> | <i>1,439.45</i> | <i>4,657.20</i> |
| <i>Grants and gifts</i> | <i>1,404.26</i> | <i>1,544.85</i> | <i>1,647.21</i> | <i>6,472.50</i> |
| For expenses | 1,404.26 | 1,544.85 | 1,647.21 | 6,472.50 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 136,438.77 | 75,157.40 | 238,625.72 | 56,011.92 |
| <i>Special assessments</i> | <i>1,246.74</i> | <i>2,342.69</i> | <i>719.30</i> | <i>435.00</i> |
| To meet expenses | 395.15 | 2,342.69 | 719.30 | — |
| To meet outlays | 851.59 | — | — | 435.00 |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>22,648.20</i> | <i>24,246.54</i> | <i>20,538.92</i> | <i>21,601.17</i> |
| General government | 353.00 | 955.60 | 659.47 | 1,235.90 |
| Protection of persons and property | 7,812.03 | 652.14 | 447.30 | 508.13 |
| Health and sanitation | 401.67 | 39.00 | 1,027.21 | 2,360.69 |
| Highways | 110.78 | 32.00 | 725.27 | 194.69 |
| Charities | 6,021.26 | 14,260.34 | 4,381.77 | 7,178.19 |
| Soldiers' benefits | 444.00 | 1,984.00 | 2,318.00 | 111.00 |
| Schools | 1,845.52 | 607.44 | 4,993.03 | 4,824.41 |
| Libraries | 850.21 | 24.26 | — | — |
| Recreation | 10.00 | — | — | — |
| Unclassified | 4,799.73 | 5,691.76 | 5,986.87 | 5,188.16 |
| <i>Public service enterprises</i> | <i>86,445.80</i> | <i>32,163.36</i> | <i>211,018.66</i> | <i>23,492.31</i> |
| Electric light | — | — | 131,444.76 | — |
| Water | 86,445.80 | 32,163.36 | 79,573.90 | 23,492.31 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>14,395.94</i> | <i>5,994.16</i> | — | <i>1,034.38</i> |
| <i>Interest</i> | <i>11,702.09</i> | <i>10,410.65</i> | <i>6,348.84</i> | <i>9,449.06</i> |
| On sinking funds | — | — | 2,588.28 | — |
| On trust and investment funds | 6,674.79 | 91.37 | 710.63 | 849.81 |
| All other | 5,027.30 | 10,319.28 | 3,049.93 | 8,599.25 |
| NON-REVENUE. | \$564,053.88 | \$416,147.39 | \$374,012.20 | \$224,976.24 |
| Offsets to outlays | — | 16,947.69 | 27,637.66 | 7,549.04 |
| <i>Departmental</i> | — | <i>16,947.69</i> | <i>24,464.68</i> | <i>7,549.04</i> |
| <i>Public service enterprises</i> | — | — | <i>3,173.08</i> | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 480,000.00 | 360,004.00 | 301,036.00 | 150,002.50 |
| <i>Loans, general purposes</i> | <i>85,000.00</i> | — | <i>60,000.00</i> | — |
| <i>Loans, public service enterprises</i> | <i>50,000.00</i> | — | <i>100,000.00</i> | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>345,000.00</i> | <i>360,000.00</i> | <i>140,000.00</i> | <i>150,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | 4.00 | <i>1,036.00</i> | <i>2.50</i> |
| Transfers | — | 3,397.60 | 10,155.26 | 575.48 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | — | <i>3,397.60</i> | <i>10,155.26</i> | <i>575.48</i> |
| Refunds | 1,536.18 | 685.84 | 859.83 | 1,451.64 |
| Agency, trust, and investment | 82,517.70 | 35,112.26 | 34,323.45 | 65,397.58 |
| <i>Taxes and licenses for State</i> | <i>56,943.61</i> | <i>16,800.00</i> | <i>17,100.00</i> | <i>23,266.79</i> |
| <i>Taxes for county</i> | <i>55,554.39</i> | <i>14,636.22</i> | <i>15,839.39</i> | <i>32,793.14</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>10,019.70</i> | <i>4,677.04</i> | <i>1,384.06</i> | <i>9,337.65</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$808,180.97 | \$525,912.59 | \$649,317.18 | \$458,322.27 |
| Premiums | — | 4.00 | 1,036.00 | 2.50 |
| Municipal indebtedness | 480,000.00 | 360,000.00 | 300,000.00 | 150,000.00 |
| Transfers and refunds | 1,536.18 | 4,083.44 | 11,015.09 | 2,027.12 |
| Agency, trust, and investment | 82,517.70 | 35,112.26 | 34,323.45 | 65,397.58 |
| Total receipts | \$1,372,234.85 | \$925,112.29 | \$995,691.72 | \$675,749.47 |
| <i>Balance on hand, including funds</i> | <i>183,630.85</i> | <i>19,152.24</i> | <i>75,113.04</i> | <i>244,463.34</i> |
| GRAND TOTAL | \$1,555,865.70 | \$944,264.53 | \$1,070,804.76 | \$920,212.81 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Milton POPULATION 12,861 | Saugus POPULATION 12,743 | Danvers POPULATION 11,798 | Easthampton POPULATION 11,587 |
|--|--------------------------------|--------------------------------|---------------------------------|-------------------------------------|
| Maintenance | \$651,102.74 | \$374,613.68 | \$476,252.99 | \$350,297.04 |
| <i>Departmental</i> | <i>591,657.67</i> | <i>342,190.63</i> | <i>331,146.18</i> | <i>325,980.11</i> |
| General government | 37,313.77 | 23,206.90 | 21,375.30 | 24,406.14 |
| Protection of persons and property | 157,441.19 | 48,314.73 | 46,548.49 | 47,095.32 |
| Health and sanitation | 44,749.28 | 11,372.90 | 12,308.37 | 24,990.00 |
| Highways | 83,195.27 | 40,901.24 | 67,799.60 | 45,906.12 |
| Charities | 17,009.76 | 25,591.92 | 15,880.11 | 31,786.12 |
| Soldiers' benefits | 2,144.57 | 5,992.68 | 5,689.80 | 229.00 |
| Schools | 185,450.65 | 171,097.11 | 149,254.83 | 139,825.09 |
| Libraries | 16,762.42 | 3,745.38 | 6,500.00 | 5,000.00 |
| Recreation | 16,177.54 | 5,882.57 | 2,713.97 | 629.59 |
| Pensions | 12,516.69 | 1,024.80 | — | — |
| Unclassified | 18,896.43 | 5,060.40 | 3,075.71 | 6,112.73 |
| <i>Public service enterprises</i> | <i>42,166.83</i> | <i>26,320.80</i> | <i>145,106.81</i> | <i>21,486.92</i> |
| Electric light | — | — | 98,233.83 | — |
| Water | 42,166.83 | 26,320.80 | 46,872.98 | 21,486.92 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>17,260.64</i> | <i>6,102.25</i> | <i>—</i> | <i>2,830.01</i> |
| <i>Administration of trust funds</i> | <i>17.70</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 50,930.71 | 20,209.66 | 13,345.34 | 8,701.60 |
| <i>Loans, general purposes</i> | <i>39,088.61</i> | <i>18,092.16</i> | <i>4,212.97</i> | <i>8,626.60</i> |
| <i>Loans, public service enterprises</i> | <i>11,842.10</i> | <i>2,117.50</i> | <i>9,132.37</i> | <i>76.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 288,585.00 | 125,111.17 | 190,326.80 | 222,463.10 |
| <i>Departmental</i> | <i>230,391.18</i> | <i>106,238.49</i> | <i>92,920.35</i> | <i>199,597.30</i> |
| General government | — | 379.80 | — | 793.58 |
| Protection of persons and property | 1,000.00 | — | 85.64 | — |
| Health and sanitation | 4,393.27 | 56,402.95 | 65,268.70 | 13,481.81 |
| Highways | 87,934.85 | 49,434.58 | 25,866.01 | 53,770.90 |
| Charities | — | — | — | 631.00 |
| Schools | 120,013.06 | 21.16 | 1,700.00 | 125,696.88 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 1,000.00 |
| Unclassified | 17,000.00 | — | — | 4,223.13 |
| <i>Public service enterprises</i> | <i>53,193.82</i> | <i>18,872.68</i> | <i>97,406.45</i> | <i>22,865.80</i> |
| Electric light | — | — | 16,330.81 | — |
| Water | 58,193.82 | 18,872.68 | 81,075.64 | 22,865.80 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 397,755.05 | 357,368.42 | 193,700.00 | 176,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>52,755.05</i> | <i>22,368.42</i> | <i>53,700.00</i> | <i>26,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>345,000.00</i> | <i>335,000.00</i> | <i>140,000.00</i> | <i>150,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | 3,397.60 | 10,155.26 | 575.48 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>8,655.26</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>3,397.60</i> | <i>1,500.00</i> | <i>575.48</i> |
| Refunds | 1,536.18 | 685.84 | 859.83 | 1,451.64 |
| Agency, trust, and investment | 87,656.68 | 35,112.26 | 47,546.55 | 65,976.08 |
| <i>Taxes and licenses for State</i> | <i>36,943.61</i> | <i>15,800.00</i> | <i>17,100.00</i> | <i>23,266.79</i> |
| <i>Taxes for county</i> | <i>36,554.39</i> | <i>14,635.22</i> | <i>15,839.39</i> | <i>32,793.14</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>15,158.68</i> | <i>4,677.04</i> | <i>14,607.16</i> | <i>9,916.15</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$702,033.45 | \$394,823.34 | \$489,598.33 | \$358,998.64 |
| Permanent debt (except from sinking funds) | 52,755.05 | 22,368.42 | 53,700.00 | 26,000.00 |
| Sinking fund requirements from revenue | — | — | 8,655.26 | — |
| Outlays | 288,585.00 | 125,111.17 | 190,326.80 | 222,463.10 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 345,000.00 | 335,000.00 | 140,000.00 | 150,000.00 |
| Transfers (except to sinking funds) and refunds | 1,536.18 | 4,083.44 | 2,359.83 | 2,027.12 |
| Agency, trust, and investment | 87,656.68 | 35,112.26 | 47,546.55 | 65,976.08 |
| Total payments | \$1,477,566.36 | \$916,498.63 | \$932,186.77 | \$825,464.94 |
| <i>Balance on hand, including funds</i> | <i>78,299.34</i> | <i>27,765.90</i> | <i>138,617.99</i> | <i>94,747.87</i> |
| GRAND TOTAL | \$1,555,865.70 | \$944,264.53 | \$1,070,804.76 | \$920,212.81 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Winchester POPULATION 11,565 | Amesbury POPULATION 11,229 | Palmer POPULATION 11,044 | Fairhaven POPULATION 10,827 |
|---|------------------------------------|----------------------------------|--------------------------------|-----------------------------------|
| REVENUE. | \$771,127.60 | \$409,161.15 | \$460,997.98 | \$402,694.97 |
| General | 674,580.86 | 325,414.04 | 433,584.78 | 358,889.08 |
| Taxes | 670,335.70 | 322,403.60 | 427,407.70 | 320,250.93 |
| Property, poll, and income | 646,395.00 | 286,810.48 | 377,574.65 | 310,413.24 |
| Corporation, bank, etc. | 23,940.70 | 35,593.12 | 49,833.05 | 18,837.69 |
| Licenses and permits | 781.00 | 567.30 | 589.00 | 663.50 |
| Fines and forfeits | 1,371.75 | 1,932.50 | 661.34 | 336.20 |
| Grants and gifts | 2,092.41 | 510.64 | 4,926.74 | 28,638.45 |
| For expenses | 2,092.41 | 510.64 | 4,926.74 | 28,638.45 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 96,546.74 | 83,747.11 | 27,413.20 | 43,805.89 |
| Special assessments | 7,041.32 | 4,353.09 | 4,936.76 | 8,347.16 |
| To meet expenses | 168.88 | 953.50 | 275.81 | — |
| To meet outlays | 6,872.44 | 3,399.59 | 4,660.95 | 8,347.16 |
| Privileges | — | — | — | — |
| Departmental | 118,783.56 | 30,758.98 | 16,573.49 | 25,959.85 |
| General government | 1,968.92 | 4,107.00 | — | 641.35 |
| Protection of persons and property | 910.02 | 483.20 | 97.94 | 486.69 |
| Health and sanitation | 1,358.20 | 338.28 | 59.28 | 7,124.53 |
| Highways | 1,898.85 | 229.92 | 444.24 | 2,013.33 |
| Charities | 3,942.19 | 6,183.08 | 5,166.02 | 4,258.02 |
| Soldiers' benefits | 542.00 | 1,466.95 | 186.00 | 1,272.00 |
| Schools | 2,888.32 | 11,252.75 | 5,543.97 | 5,723.38 |
| Libraries | 153.00 | 250.00 | — | — |
| Recreation | — | 58.80 | — | — |
| Unclassified | 15,122.06 | 6,389.00 | 5,076.04 | 4,420.55 |
| Public service enterprises | 40,598.71 | 39,929.08 | — | — |
| Electric light | — | — | — | — |
| Water | 40,598.71 | 39,929.08 | — | — |
| All other | — | — | — | — |
| Cemeteries | 10,709.88 | 437.12 | 2,441.16 | — |
| Interest | 19,413.27 | 8,268.84 | 3,461.79 | 9,518.88 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 2,938.52 | 1,794.43 | 281.06 | 5,814.89 |
| All other | 16,474.75 | 6,474.41 | 3,180.73 | 3,703.99 |
| NON-REVENUE. | \$758,991.69 | \$454,683.87 | \$311,162.69 | \$359,382.78 |
| Offsets to outlays | 11,125.57 | 2,325.18 | — | 14,800.23 |
| Departmental | 7,137.61 | 2,325.18 | — | 14,800.23 |
| Public service enterprises | 3,987.96 | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 650,008.75 | 410,494.00 | 279,000.00 | 316,350.00 |
| Loans, general purposes | — | 65,000.00 | 29,000.00 | 96,350.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 650,000.00 | 345,000.00 | 250,000.00 | 220,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 8.75 | 494.00 | — | — |
| Transfers | 4,984.01 | 2,023.44 | 200.00 | — |
| From sinking funds | — | — | — | — |
| All other | 4,984.01 | 2,023.44 | 200.00 | — |
| Refunds | 1,093.89 | 176.94 | 50.69 | 565.35 |
| Agency, trust, and investment | 91,779.47 | 39,664.31 | 31,912.00 | 27,667.20 |
| Taxes and licenses for State | 39,923.45 | 19,613.46 | 19,107.81 | 15,200.00 |
| Taxes for county | 31,761.53 | 18,155.09 | 11,283.19 | 8,657.91 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 20,104.49 | 1,895.76 | 1,521.00 | 3,309.29 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$782,253.17 | \$411,486.33 | \$460,997.98 | \$417,495.20 |
| Premiums | 8.75 | 494.00 | — | — |
| Municipal indebtedness | 650,000.00 | 410,000.00 | 279,000.00 | 316,350.00 |
| Transfers and refunds | 6,077.90 | 2,200.38 | 250.69 | 565.35 |
| Agency, trust, and investment | 91,779.47 | 39,664.31 | 31,912.00 | 27,667.20 |
| Total receipts | \$1,530,119.29 | \$863,845.02 | \$772,160.67 | \$762,077.75 |
| Balance on hand, including funds | 452,750.99 | 14,432.56 | 66,137.37 | 17,906.97 |
| GRAND TOTAL | \$1,982,870.28 | \$878,277.58 | \$838,298.04 | \$779,984.72 |

¹ Includes \$7.50 from administration of trust funds.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Winchester POPULATION 11,565 | Amesbury POPULATION 11,229 | Palmer POPULATION 11,044 | Fairhaven POPULATION 10,827 |
|--|------------------------------------|----------------------------------|--------------------------------|-----------------------------------|
| Maintenance | \$539,149.04 | \$317,963.90 | \$295,010.74 | \$330,561.16 |
| <i>Departmental</i> | <i>507,409.06</i> | <i>292,499.16</i> | <i>291,789.71</i> | <i>330,561.16</i> |
| General government | 42,795.68 | 18,427.33 | 20,494.58 | 22,349.95 |
| Protection of persons and property | 71,691.67 | 44,636.24 | 15,347.04 | 36,741.20 |
| Health and sanitation | 45,549.62 | 11,605.79 | 9,781.12 | 36,688.46 |
| Highways | 101,373.09 | 50,658.19 | 41,037.13 | 73,192.01 |
| Charities | 13,956.11 | 25,488.50 | 17,501.94 | 17,079.84 |
| Soldiers' benefits | 1,657.00 | 3,618.44 | 746.00 | 1,888.50 |
| Schools | 182,484.26 | 128,237.48 | 178,761.20 | 138,492.87 |
| Libraries | 6,505.26 | 6,262.70 | 4,741.10 | — |
| Recreation | 23,827.18 | 1,955.66 | — | 3,039.53 |
| Pensions | 2,861.08 | — | — | — |
| Unclassified | 14,708.11 | 1,608.83 | 3,379.60 | 1,088.80 |
| <i>Public service enterprises</i> | <i>20,960.29</i> | <i>24,778.46</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | 20,950.29 | 24,778.46 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>10,772.19</i> | <i>686.28</i> | <i>3,221.03</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>17.50</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | \$6,282.66 | \$2,246.49 | \$1,128.03 | \$1,876.92 |
| <i>Loans, general purposes</i> | <i>52,855.16</i> | <i>16,983.29</i> | <i>17,128.03</i> | <i>19,876.92</i> |
| <i>Loans, public service enterprises</i> | <i>2,302.60</i> | <i>5,263.20</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>1,125.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | \$403,901.16 | \$126,766.29 | \$91,858.76 | \$119,427.04 |
| <i>Departmental</i> | <i>384,137.78</i> | <i>123,630.97</i> | <i>87,597.76</i> | <i>119,427.04</i> |
| General government | — | — | — | 4,952.00 |
| Protection of persons and property | 10,000.00 | 2,313.25 | — | 796.11 |
| Health and sanitation | 15,247.09 | 74,279.91 | 8,297.85 | 37,248.58 |
| Highways | 21,680.52 | 41,851.47 | 30,777.27 | 28,371.89 |
| Charities | — | — | — | — |
| Schools | 337,210.17 | 2,069.71 | 48,522.64 | 47,658.46 |
| Libraries | — | 75.00 | — | — |
| Recreation | — | 3,041.63 | — | 400.00 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>19,763.38</i> | <i>3,135.32</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | 19,763.38 | 3,135.32 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>4,261.00</i> | <i>—</i> |
| Municipal indebtedness | \$723,786.64 | \$349,750.00 | \$272,000.00 | \$270,835.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>73,786.64</i> | <i>30,750.00</i> | <i>22,000.00</i> | <i>28,835.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>650,000.00</i> | <i>319,000.00</i> | <i>250,000.00</i> | <i>242,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | \$4,984.01 | \$2,023.44 | \$200.00 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>4,984.01</i> | <i>2,023.44</i> | <i>200.00</i> | <i>—</i> |
| Refunds | \$1,093.89 | \$176.94 | \$50.69 | \$565.35 |
| Agency, trust, and investment | \$95,156.19 | \$39,459.34 | \$31,912.00 | \$29,864.49 |
| <i>Taxes and licenses for State</i> | <i>39,923.45</i> | <i>19,613.46</i> | <i>19,107.81</i> | <i>15,200.00</i> |
| <i>Taxes for county</i> | <i>31,751.53</i> | <i>18,155.09</i> | <i>11,283.19</i> | <i>8,657.81</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>23,481.21</i> | <i>1,690.79</i> | <i>1,521.00</i> | <i>6,006.58</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$595,431.70 | \$340,210.39 | \$312,138.77 | \$350,438.08 |
| Permanent debt (except from sinking funds) | 73,786.64 | 30,750.00 | 22,000.00 | 28,835.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 403,901.16 | 126,766.29 | 91,858.76 | 119,427.04 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 650,000.00 | 319,000.00 | 250,000.00 | 242,000.00 |
| Transfers (except to sinking funds) and refunds | 6,077.90 | 2,200.38 | 250.69 | 565.35 |
| Agency, trust, and investment | 95,156.19 | 39,459.34 | 31,912.00 | 29,864.49 |
| Total payments | \$1,824,353.59 | \$858,386.40 | \$708,160.22 | \$771,129.96 |
| <i>Balance on hand, including funds</i> | <i>158,516.69</i> | <i>19,891.18</i> | <i>130,137.82</i> | <i>8,854.76</i> |
| GRAND TOTAL | \$1,982,870.28 | \$878,277.58 | \$838,298.04 | \$779,984.72 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Andover POPULATION 10,291 | Northbridge POPULATION 10,051 | North Attleborough POPULATION 9,790 | Athol POPULATION 9,602 |
|---|---------------------------------|-------------------------------------|--|------------------------------|
| REVENUE. | \$623,823.58 | \$362,479.28 | \$492,099.89 | \$482,641.97 |
| General | 534,598.42 | 341,351.02 | 343,407.82 | 358,665.13 |
| Taxes | 532,669.98 | 333,324.86 | 339,592.10 | 355,282.93 |
| Property, poll, and income | 462,677.42 | 277,622.45 | 324,177.72 | 313,218.90 |
| Corporation, bank, etc. | 69,892.56 | 55,701.91 | 15,414.38 | 42,064.03 |
| Licenses and permits | 423.50 | 884.50 | 1,067.15 | 677.50 |
| Fines and forfeits | 357.50 | 1,649.51 | 1,379.00 | 1,550.00 |
| Grants and gifts | 1,247.44 | 6,512.65 | 1,369.57 | 1,254.70 |
| For expenses | 1,247.44 | 5,512.65 | 1,369.57 | 1,254.70 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 89,225.16 | 21,128.26 | 148,692.07 | 123,976.84 |
| Special assessments | 8,541.33 | 10,081.03 | 757.65 | 2,169.05 |
| To meet expenses | 2,977.06 | 9,400.99 | 757.65 | 2,169.05 |
| To meet outlays | 5,564.27 | 680.04 | — | — |
| Privileges | — | — | — | — |
| Departmental | 12,897.21 | 10,158.10 | 129,830.80 | 24,824.80 |
| General government | 869.00 | — | 699.75 | 2,031.09 |
| Protection of persons and property | 363.51 | 133.09 | 429.71 | 169.88 |
| Health and sanitation | 309.28 | 298.91 | 11,187.46 | 8,146.70 |
| Highways | 481.15 | 10.00 | 4,408.43 | — |
| Charities | 3,664.63 | 2,194.39 | 6,245.97 | 3,936.98 |
| Soldiers' benefits | 426.00 | 282.00 | 726.00 | 1,756.09 |
| Schools | 1,850.26 | 1,174.58 | 864.08 | 3,290.74 |
| Libraries | 284.37 | — | 319.00 | 299.84 |
| Recreation | — | — | — | 5.00 |
| Unclassified | 4,649.01 | 6,065.13 | 14,950.40 | 5,188.48 |
| Public service enterprises | 42,834.32 | — | 112,437.34 | 83,778.37 |
| Electric light | — | — | 86,008.37 | — |
| Water | 42,284.32 | — | 26,428.97 | 49,591.15 |
| All other | 50.00 | — | — | 34,187.22 |
| Cemeteries | 3,575.35 | 251.00 | — | 4,658.61 |
| Interest | 21,876.95 | 633.13 | 5,666.28 | 8,546.01 |
| On sinking funds | 1,699.60 | — | — | 3,157.73 |
| On trust and investment funds | 8,783.34 | 102.90 | 79.04 | 206.32 |
| All other | 11,394.01 | 535.23 | 5,587.24 | 5,181.96 |
| NON-REVENUE. | \$497,342.08 | \$264,043.45 | \$275,549.21 | \$401,482.88 |
| Offsets to outlays | 63,135.79 | 4,680.00 | 10,628.03 | 2,373.00 |
| Departmental | 55,666.01 | 4,680.00 | 10,628.03 | 1,373.00 |
| Public service enterprises | 7,069.78 | — | — | 1,000.00 |
| Cemeteries | 400.00 | — | — | — |
| Municipal indebtedness | 370,833.00 | 221,248.05 | 230,000.00 | 260,390.00 |
| Loans, general purposes | 70,000.00 | 20,000.00 | — | 45,000.00 |
| Loans, public service enterprises | — | — | — | 30,000.00 |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 300,000.00 | 200,000.00 | 230,000.00 | 185,000.00 |
| Unpaid warrants or orders, current year | — | 1,248.05 | — | — |
| Premiums | 833.00 | — | — | 390.00 |
| Transfers | 3,766.50 | 62.05 | 4,241.86 | 50,063.00 |
| From sinking funds | — | — | — | 50,000.00 |
| All other | 3,766.50 | 62.05 | 4,241.86 | 63.00 |
| Refunds | 53.30 | 82.65 | 763.96 | 1,112.36 |
| Agency, trust, and investment | 59,553.49 | 37,970.70 | 29,915.36 | 87,544.52 |
| Taxes and licenses for State | 21,094.64 | 20,831.04 | 17,700.00 | 19,800.00 |
| Taxes for county | 18,525.60 | 16,907.00 | 10,081.91 | 16,094.00 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 19,933.25 | 232.66 | 2,133.45 | 51,650.52 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$686,959.37 | \$367,159.28 | \$502,727.92 | \$485,014.97 |
| Premiums | 833.00 | — | — | 390.00 |
| Municipal indebtedness | 370,000.00 | 221,248.05 | 230,000.00 | 260,000.00 |
| Transfers and refunds | 3,819.80 | 144.70 | 5,005.82 | 51,175.36 |
| Agency, trust, and investment | 59,553.49 | 37,970.70 | 29,915.36 | 87,544.52 |
| Total receipts | \$1,121,165.66 | \$626,522.73 | \$767,649.10 | \$884,124.85 |
| Balance on hand, including funds | 241,838.60 | 13,630.42 | 28,871.02 | 71,902.90 |
| GRAND TOTAL | \$1,363,004.26 | \$640,153.15 | \$796,520.12 | \$956,027.75 |

1 Includes \$5 from administration of trust funds.

| PAYMENTS. | Andover POPULATION 10,291 | Northbridge POPULATION 10,051 | North Attleborough POPULATION 9,790 | Athol POPULATION 9,602 |
|--|---------------------------------|-------------------------------------|--|------------------------------|
| Maintenance | \$351,378.87 | \$263,910.93 | \$376,016.93 | \$350,033.56 |
| <i>Departmental</i> | <i>311,820.12</i> | <i>263,386.78</i> | <i>284,221.94</i> | <i>285,073.89</i> |
| General government | 16,531.84 | 9,425.15 | 15,739.47 | 15,060.84 |
| Protection of persons and property | 55,746.80 | 14,754.72 | 44,927.13 | 36,153.98 |
| Health and sanitation | 14,636.65 | 12,113.53 | 27,274.68 | 11,685.68 |
| Highways | 59,782.36 | 43,541.49 | 43,863.75 | 51,490.92 |
| Charities | 18,945.42 | 15,011.90 | 30,601.29 | 17,499.92 |
| Soldiers' benefits | 1,591.53 | 542.64 | 1,794.13 | 3,855.24 |
| Schools | 128,093.41 | 155,657.73 | 112,241.72 | 137,863.28 |
| Libraries | 8,723.60 | 8,021.60 | 5,308.56 | 5,826.28 |
| Recreation | 1,972.85 | 505.67 | 525.58 | 1,996.15 |
| Pensions | 300.00 | — | — | — |
| Unclassified | 5,495.66 | 3,812.35 | 1,945.63 | 3,641.60 |
| <i>Public service enterprises</i> | <i>33,974.95</i> | <i>—</i> | <i>91,789.99</i> | <i>54,534.67</i> |
| Electric light | — | — | 69,826.80 | — |
| Water | 33,870.70 | — | 21,963.19 | 19,120.60 |
| All other | 104.25 | — | — | 35,414.07 |
| <i>Cemeteries</i> | <i>5,224.90</i> | <i>524.15</i> | <i>—</i> | <i>10,305.00</i> |
| <i>Administration of trust funds</i> | <i>358.90</i> | <i>—</i> | <i>5.00</i> | <i>120.00</i> |
| Interest | 39,154.56 | 19,396.27 | 18,306.57 | 30,535.76 |
| <i>Loans, general purposes</i> | <i>34,312.06</i> | <i>19,396.27</i> | <i>18,266.57</i> | <i>20,882.43</i> |
| <i>Loans, public service enterprises</i> | <i>4,842.50</i> | <i>—</i> | <i>40.00</i> | <i>9,653.33</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 400,586.74 | 49,336.93 | 54,303.12 | 128,151.95 |
| <i>Departmental</i> | <i>361,602.65</i> | <i>49,336.93</i> | <i>14,987.12</i> | <i>97,541.27</i> |
| General government | — | — | — | 83,930.13 |
| Protection of persons and property | 974.44 | — | — | 744.51 |
| Health and sanitation | 130,364.75 | — | — | 1,551.07 |
| Highways | 42,945.59 | 34,968.30 | 13,625.32 | 10,845.91 |
| Charities | — | — | — | 469.65 |
| Schools | 181,863.84 | 14,368.63 | 1,361.80 | — |
| Libraries | — | — | — | — |
| Recreation | 5,454.03 | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>36,984.09</i> | <i>—</i> | <i>39,316.00</i> | <i>50,610.68</i> |
| Electric light | — | — | 32,264.59 | — |
| Water | 36,984.09 | — | 7,051.41 | 7,903.72 |
| All other | — | — | — | 22,706.96 |
| <i>Cemeteries</i> | <i>2,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 392,500.00 | 223,261.03 | 274,000.00 | 288,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>50,000.00</i> |
| <i>From revenue and other sources</i> | <i>92,500.00</i> | <i>22,000.00</i> | <i>34,000.00</i> | <i>53,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>300,000.00</i> | <i>200,000.00</i> | <i>240,000.00</i> | <i>185,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>1,261.03</i> | <i>—</i> | <i>—</i> |
| Transfers | 3,766.50 | 62.05 | 4,241.86 | 50,063.00 |
| <i>To sinking funds from revenue</i> | <i>1,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>2,766.50</i> | <i>62.05</i> | <i>4,241.86</i> | <i>50,063.00</i> |
| Refunds | 53.30 | 82.65 | 763.96 | 1,112.36 |
| Agency, trust, and investment | 62,792.11 | 38,004.60 | 29,900.34 | 40,845.57 |
| <i>Taxes and licenses for State</i> | <i>21,094.64</i> | <i>20,831.04</i> | <i>17,700.00</i> | <i>19,800.00</i> |
| <i>Taxes for county</i> | <i>18,525.60</i> | <i>16,907.00</i> | <i>10,081.91</i> | <i>16,094.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>23,171.87</i> | <i>266.56</i> | <i>2,118.43</i> | <i>4,951.57</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$390,533.43 | \$283,307.20 | \$394,323.50 | \$380,569.32 |
| Permanent debt (except from sinking funds) | 92,500.00 | 22,000.00 | 34,000.00 | 53,500.00 |
| Sinking fund requirements from revenue | 1,000.00 | — | — | — |
| Outlays | 400,586.74 | 49,336.93 | 54,303.12 | 128,151.95 |
| Permanent debt from sinking funds | — | — | — | 50,000.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 300,000.00 | 201,261.03 | 240,000.00 | 185,000.00 |
| Transfers (except to sinking funds) and refunds | 2,819.80 | 144.70 | 5,005.82 | 51,175.36 |
| Agency, trust, and investment | 62,792.11 | 38,004.60 | 29,900.34 | 40,845.57 |
| Total payments | \$1,250,232.08 | \$594,054.46 | \$757,532.78 | \$889,242.20 |
| <i>Balance on hand, including funds</i> | <i>112,772.18</i> | <i>46,098.69</i> | <i>38,987.34</i> | <i>66,785.56</i> |
| GRAND TOTAL | \$1,363,004.26 | \$640,153.15 | \$796,520.12 | \$956,027.75 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Bridgewater POPULATION 9,468 | Middlebor- ough POPULATION 9,136 | Stoneham POPULATION 9,084 | Wellesley POPULATION 9,049 |
|--|------------------------------------|---|---------------------------------|----------------------------------|
| REVENUE. | \$220,735.73 | \$457,992.68 | \$351,403.12 | \$808,339.18 |
| General | 201,818.44 | 275,529.55 | 283,859.99 | 568,890.79 |
| <i>Taxes</i> | <i>199,447.03</i> | <i>252,336.57</i> | <i>281,706.20</i> | <i>563,965.04</i> |
| Property, poll, and income | 182,626.14 | 238,847.62 | 273,753.86 | 537,630.74 |
| Corporation, bank, etc. | 16,820.89 | 13,488.95 | 7,952.34 | 26,334.30 |
| <i>Licenses and permits</i> | <i>737.50</i> | <i>671.00</i> | <i>630.00</i> | <i>734.00</i> |
| <i>Fines and forfeits</i> | <i>580.50</i> | <i>1,049.00</i> | <i>702.00</i> | <i>654.00</i> |
| <i>Grants and gifts</i> | <i>1,053.41</i> | <i>21,472.88</i> | <i>821.79</i> | <i>3,487.75</i> |
| For expenses | 1,053.41 | 13,058.87 | 821.79 | 3,487.75 |
| For outlays | — | 8,414.11 | — | — |
| All other | — | — | — | — |
| Commercial | 18,917.29 | 182,463.13 | 67,543.13 | 239,448.39 |
| <i>Special assessments</i> | <i>2,307.18</i> | <i>2,112.02</i> | <i>2,437.53</i> | <i>14,873.42</i> |
| To meet expenses | 1,457.68 | 829.97 | 1,903.73 | 14,873.42 |
| To meet outlays | 849.50 | 1,282.05 | 533.80 | — |
| <i>Privileges</i> | <i>—</i> | <i>150.00</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>12,407.89</i> | <i>27,859.86</i> | <i>14,073.72</i> | <i>31,900.75</i> |
| General government | 916.55 | 1,218.02 | 1,752.60 | 189.05 |
| Protection of persons and property | 412.11 | 1,106.82 | 247.08 | 1,518.89 |
| Health and sanitation | 296.00 | 1,564.33 | 1,756.70 | 20,299.77 |
| Highways | — | 152.99 | 425.64 | 202.69 |
| Charities | 2,585.51 | 9,165.21 | 3,736.89 | 3,344.89 |
| Soldiers' benefits | 720.50 | 2,300.00 | 1,307.00 | 246.00 |
| Schools | 2,809.36 | 6,660.08 | 585.47 | 2,058.43 |
| Libraries | 217.47 | 494.74 | 159.13 | 560.14 |
| Recreation | — | — | 18.62 | — |
| Unclassified | 3,591.45 | 5,197.77 | 14,084.59 | 3,480.89 |
| <i>Public service enterprises</i> | <i>—</i> | <i>147,591.08</i> | <i>40,437.67</i> | <i>177,534.24</i> |
| Electric light | — | 219,941.50 | — | 129,215.87 |
| Water | — | 27,499.58 | 40,408.87 | 48,318.37 |
| All other | — | 150.00 | 28.80 | — |
| <i>Cemeteries</i> | <i>45.16</i> | <i>—</i> | <i>4,281.50</i> | <i>—</i> |
| <i>Interest</i> | <i>4,157.06</i> | <i>4,750.07</i> | <i>6,312.71</i> | <i>15,139.98</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,739.39 | 1,239.68 | 419.52 | 1,135.00 |
| All other | 2,417.67 | 3,510.39 | 5,893.19 | 14,004.98 |
| NON-REVENUE. | \$136,772.26 | \$199,582.93 | \$245,035.99 | \$698,315.06 |
| Offsets to outlays | 3,500.00 | 12,159.51 | 2,061.07 | 14,475.32 |
| <i>Departmental</i> | <i>3,500.00</i> | <i>10,858.75</i> | <i>—</i> | <i>13,149.67</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>1,300.76</i> | <i>2,061.07</i> | <i>1,325.65</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 110,000.00 | 150,000.00 | 177,002.25 | 584,167.56 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>20,000.00</i> | <i>278,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>2,000.00</i> | <i>30,000.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>110,000.00</i> | <i>150,000.00</i> | <i>155,000.00</i> | <i>275,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>2.25</i> | <i>1,167.56</i> |
| Transfers | 262.44 | 1,475.79 | 2,296.88 | 25,701.98 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| All other | 262.44 | 1,475.79 | 2,296.88 | 25,701.98 |
| Refunds | 94.77 | 711.74 | 2,017.03 | 12,550.01 |
| Agency, trust, and investment | 22,915.05 | 35,235.89 | 61,658.76 | 61,420.19 |
| <i>Taxes and licenses for State</i> | <i>10,200.00</i> | <i>13,765.00</i> | <i>13,900.00</i> | <i>31,272.25</i> |
| <i>Taxes for county</i> | <i>12,333.33</i> | <i>15,718.95</i> | <i>11,061.31</i> | <i>30,143.94</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>381.72</i> | <i>5,751.94</i> | <i>36,697.45</i> | <i>4.00</i> |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$224,235.73 | \$470,152.19 | \$353,464.19 | \$822,814.50 |
| Premiums | — | — | 2.25 | 1,167.56 |
| Municipal indebtedness | 110,000.00 | 150,000.00 | 177,000.00 | 583,000.00 |
| Transfers and refunds | 357.21 | 2,187.53 | 4,313.91 | 38,251.99 |
| Agency, trust, and investment | 22,915.05 | 35,235.89 | 61,658.76 | 61,420.19 |
| Total receipts | \$357,507.99 | \$657,575.61 | \$596,439.11 | \$1,506,654.24 |
| Balance on hand, including funds | 19,332.58 | 21,587.54 | 166,559.68 | 175,349.02 |
| GRAND TOTAL | \$376,840.57 | \$679,163.15 | \$762,998.79 | \$1,682,003.26 |

¹Includes \$7.50 from administration of trust funds.

²Includes \$31,795.61 from gas.

| PAYMENTS. | Bridgewater POPULATION 9,468 | Middleboro- ough POPULATION 9,136 | Stoneham POPULATION 9,084 | Wellesley POPULATION 9,049 |
|--|------------------------------------|--|---------------------------------|----------------------------------|
| Maintenance | \$176,708.31 | \$374,755.90 | \$294,208.09 | \$595,498.19 |
| <i>Departmental</i> | <i>176,527.87</i> | <i>271,692.67</i> | <i>267,401.48</i> | <i>466,267.61</i> |
| General government | 9,118.49 | 21,254.60 | 19,970.99 | 25,630.31 |
| Protection of persons and property | 23,683.87 | 37,589.38 | 39,677.54 | 78,358.70 |
| Health and sanitation | 7,291.47 | 14,352.27 | 18,398.50 | 29,486.10 |
| Highways | 23,629.94 | 50,875.24 | 43,927.87 | 64,801.85 |
| Charities | 8,278.52 | 25,162.30 | 16,804.85 | 9,558.01 |
| Soldiers' benefits | 1,273.75 | 5,335.84 | 5,081.75 | 672.50 |
| Schools | 97,065.17 | 105,929.47 | 110,723.84 | 215,657.36 |
| Libraries | 3,758.53 | 9,344.90 | 4,700.09 | 13,370.05 |
| Recreation | 669.34 | 150.00 | 5,461.11 | 15,727.92 |
| Pensions | — | 281.32 | — | 5,333.96 |
| Unclassified | 1,758.79 | 1,417.35 | 2,654.94 | 7,671.35 |
| <i>Public service enterprises</i> | <i>—</i> | <i>103,063.23</i> | <i>22,824.92</i> | <i>129,230.68</i> |
| Electric light | — | 82,886.07 | — | 95,948.68 |
| Water | — | 19,688.14 | 22,823.92 | 33,282.00 |
| All other | — | 489.02 | 1.00 | — |
| <i>Cemeteries</i> | <i>180.44</i> | <i>—</i> | <i>3,920.77</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>60.92</i> | <i>—</i> |
| Interest | 6,825.14 | 6,621.99 | 26,409.26 | 51,954.30 |
| <i>Loans, general purposes</i> | <i>6,825.14</i> | <i>4,121.99</i> | <i>17,402.60</i> | <i>47,492.63</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>2,500.00</i> | <i>9,006.66</i> | <i>4,461.67</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 24,572.91 | 73,271.13 | 180,765.15 | 514,331.73 |
| <i>Departmental</i> | <i>24,572.91</i> | <i>42,141.00</i> | <i>173,013.19</i> | <i>438,103.50</i> |
| General government | — | — | — | 90,000.00 |
| Protection of persons and property | — | — | 1,600.00 | 3,026.80 |
| Health and sanitation | 8,182.01 | — | 1,128.52 | 49,525.75 |
| Highways | 16,390.90 | 41,857.28 | 6,225.12 | 34,581.35 |
| Charities | — | 283.72 | — | — |
| Schools | — | — | 164,059.55 | 259,675.07 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 1,294.53 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>31,130.13</i> | <i>7,751.96</i> | <i>76,228.23</i> |
| Electric light | — | 26,306.25 | — | 32,025.40 |
| Water | — | 3,589.60 | 7,751.96 | 44,202.83 |
| All other | — | 1,234.28 | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 106,000.00 | 162,150.00 | 163,943.93 | 343,277.69 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>16,000.00</i> | <i>12,150.00</i> | <i>33,943.93</i> | <i>68,277.69</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>90,000.00</i> | <i>150,000.00</i> | <i>130,000.00</i> | <i>275,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 262.44 | 1,475.79 | 2,296.88 | 25,701.98 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>262.44</i> | <i>1,475.79</i> | <i>2,296.88</i> | <i>25,701.98</i> |
| Refunds | 94.77 | 711.74 | 2,017.03 | 12,550.01 |
| Agency, trust, and investment | 22,893.80 | 34,867.83 | 61,756.92 | 61,420.19 |
| <i>Taxes and licenses for State</i> | <i>10,200.00</i> | <i>13,765.00</i> | <i>13,900.00</i> | <i>31,272.25</i> |
| <i>Taxes for county</i> | <i>12,333.33</i> | <i>15,718.95</i> | <i>11,061.31</i> | <i>30,143.94</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>360.47</i> | <i>5,383.88</i> | <i>36,795.61</i> | <i>4.00</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$183,533.45 | \$381,377.89 | \$320,617.35 | \$647,452.49 |
| Permanent debt (except from sinking funds) | 16,000.00 | 12,150.00 | 33,943.93 | 68,277.69 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 24,572.91 | 73,271.13 | 180,765.15 | 514,331.73 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 90,000.00 | 150,000.00 | 130,000.00 | 275,000.00 |
| Transfers (except to sinking funds) and refunds | 357.21 | 2,187.53 | 4,313.91 | 38,251.99 |
| Agency, trust, and investment | 22,893.80 | 34,867.83 | 61,756.92 | 61,420.19 |
| Total payments | \$337,357.37 | \$653,854.38 | \$731,397.26 | \$1,604,734.09 |
| Balance on hand, including funds | 39,483.20 | 25,308.77 | 31,601.53 | 77,269.17 |
| GRAND TOTAL | \$376,840.57 | \$679,163.15 | \$762,998.79 | \$1,682,003.26 |

¹ Includes \$24,102.47 for gas.

² Includes \$11,760.96 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Dartmouth POPULATION 9,026 | Needham POPULATION 8,977 | Swampscott POPULATION 8,953 | Ludlow POPULATION 8,802 |
|--|----------------------------------|--------------------------------|-----------------------------------|-------------------------------|
| REVENUE. | \$385,511.10 | \$510,550.80 | \$592,354.05 | \$308,099.20 |
| General | 328,927.11 | 443,216.77 | 497,716.41 | 294,035.91 |
| <i>Taxes</i> | <i>325,204.28</i> | <i>438,822.83</i> | <i>494,177.41</i> | <i>287,229.66</i> |
| Property, poll, and income | 311,003.95 | 417,140.79 | 478,675.41 | 285,772.16 |
| Corporation, bank, etc. | 14,200.33 | 21,682.04 | 15,502.00 | 1,457.50 |
| <i>Licenses and permits</i> | <i>813.50</i> | <i>1,594.25</i> | <i>783.00</i> | <i>320.00</i> |
| <i>Fines and forfeits</i> | <i>902.04</i> | <i>751.00</i> | <i>338.80</i> | <i>3,730.41</i> |
| <i>Grants and gifts</i> | <i>2,007.29</i> | <i>2,048.69</i> | <i>2,417.20</i> | <i>2,755.84</i> |
| For expenses | 2,007.29 | 2,048.69 | 704.52 | 2,755.84 |
| For outlays | — | — | 1,712.68 | — |
| All other | — | — | — | — |
| Commercial | 56,583.99 | 67,334.03 | 94,637.64 | 14,063.29 |
| <i>Special assessments</i> | <i>10,460.44</i> | <i>11,236.35</i> | <i>6,344.28</i> | <i>440.05</i> |
| To meet expenses | 10,460.44 | 1,967.30 | 3,985.24 | 388.01 |
| To meet outlays | — | 9,269.05 | 2,359.04 | 52.04 |
| <i>Privileges</i> | <i>142.00</i> | — | — | — |
| <i>Departmental</i> | <i>20,195.20</i> | <i>11,067.51</i> | <i>7,682.77</i> | <i>11,191.59</i> |
| General government | 11.68 | 811.50 | 325.50 | 2.50 |
| Protection of persons and property | 82.26 | 130.10 | 93.32 | 125.77 |
| Health and sanitation | 3,105.40 | 267.14 | 515.84 | .20 |
| Highways | 2,764.38 | 79.57 | 52.85 | 1,143.44 |
| Charities | 7,733.55 | 4,733.62 | 444.80 | 983.31 |
| Soldiers' benefits | 324.00 | 850.50 | 948.00 | 138.00 |
| Schools | 2,535.72 | 55.57 | 645.30 | 4,108.51 |
| Libraries | 71.91 | 346.00 | 209.65 | 160.00 |
| Recreation | — | — | 332.90 | 956.02 |
| Unclassified | 3,566.30 | 3,793.51 | 4,114.61 | 3,573.84 |
| <i>Public service enterprises</i> | <i>22,387.18</i> | <i>34,919.45</i> | <i>65,687.13</i> | — |
| Electric light | — | — | — | — |
| Water | 22,387.18 | 34,919.45 | 65,687.13 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>16.00</i> | — | <i>2,926.50</i> | <i>507.62</i> |
| <i>Interest</i> | <i>3,883.17</i> | <i>10,110.72</i> | <i>11,996.96</i> | <i>1,924.03</i> |
| On sinking funds | — | — | 4,949.12 | — |
| On trust and investment funds | 91.00 | 811.20 | 1,840.36 | 165.36 |
| All other | 3,292.17 | 9,299.52 | 5,207.48 | 1,758.67 |
| NON-REVENUE. | \$359,914.98 | \$455,878.97 | \$682,953.92 | \$284,416.87 |
| Offsets to outlays | 6,970.62 | 15,622.03 | — | 5,800.00 |
| <i>Departmental</i> | <i>6,970.62</i> | <i>13,185.00</i> | — | <i>5,800.00</i> |
| <i>Public service enterprises</i> | — | <i>2,437.03</i> | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 315,250.00 | 400,000.00 | 602,160.50 | 250,000.00 |
| <i>Loans, general purposes</i> | <i>55,250.00</i> | — | <i>22,500.00</i> | — |
| <i>Loans, public service enterprises</i> | <i>60,000.00</i> | — | <i>12,600.00</i> | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>200,000.00</i> | <i>400,000.00</i> | <i>567,000.00</i> | <i>250,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | <i>160.50</i> | — |
| Transfers | 1,508.69 | 1,262.62 | 10,947.34 | 100.00 |
| <i>From sinking funds</i> | — | — | — | — |
| All other | 1,508.69 | 1,262.62 | 10,947.34 | 100.00 |
| Refunds | 1,880.98 | 298.56 | 603.71 | 352.06 |
| Agency, trust, and investment | 34,304.69 | 38,695.76 | 69,242.37 | 28,164.81 |
| <i>Taxes and licenses for State</i> | <i>14,300.00</i> | <i>19,759.18</i> | <i>26,946.64</i> | <i>15,543.11</i> |
| <i>Taxes for county</i> | <i>8,145.27</i> | <i>13,936.53</i> | <i>24,916.93</i> | <i>9,156.51</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>391.15</i> | — | <i>17,378.80</i> | <i>3,465.19</i> |
| All other | 11,468.27 | — | — | — |
| RECAPITULATION | | | | |
| Revenue and offsets to outlays | \$392,481.72 | \$526,172.83 | \$592,354.05 | \$313,899.20 |
| Premiums | — | — | 160.50 | — |
| Municipal indebtedness | 315,250.00 | 400,000.00 | 602,000.00 | 250,000.00 |
| Transfers and refunds | 3,389.67 | 1,561.18 | 11,551.05 | 452.06 |
| Agency, trust, and investment | 34,304.69 | 38,695.76 | 69,242.37 | 28,164.81 |
| Total receipts | \$745,426.08 | \$966,429.77 | \$1,275,307.97 | \$592,516.07 |
| Balance on hand, including funds | 38,611.81 | 288,616.17 | 23,926.53 | 9,401.65 |
| GRAND TOTAL | \$784,037.89 | \$1,255,045.94 | \$1,369,234.50 | \$601,917.72 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Dartmouth POPULATION 9,026 | Needham POPULATION 8,977 | Swampscott POPULATION 8,953 | Ludlow POPULATION 8,802 |
|--|----------------------------------|--------------------------------|-----------------------------------|-------------------------------|
| Maintenance | \$301,158.58 | \$350,170.14 | \$427,539.97 | \$268,998.26 |
| <i>Departmental</i> | <i>275,082.21</i> | <i>329,817.16</i> | <i>397,287.17</i> | <i>267,896.75</i> |
| General government | 24,921.83 | 20,945.15 | 27,212.43 | 13,475.23 |
| Protection of persons and property | 9,606.78 | 40,836.80 | 73,508.77 | 25,273.21 |
| Health and sanitation | 18,111.98 | 13,746.18 | 41,097.73 | 16,387.11 |
| Highways | 71,588.65 | 72,180.64 | 68,541.32 | 42,739.67 |
| Charities | 20,028.37 | 14,156.99 | 7,185.15 | 9,897.86 |
| Soldiers' benefits | 702.75 | 1,137.00 | 4,205.63 | 66.00 |
| Schools | 125,225.24 | 145,726.05 | 141,180.10 | 147,477.87 |
| Libraries | 2,681.74 | 6,953.06 | 6,545.72 | 3,575.90 |
| Recreation | — | 7,421.99 | 16,740.04 | 6,580.98 |
| Pensions | — | — | 4,374.88 | — |
| Unclassified | 2,214.87 | 6,713.29 | 6,695.40 | 2,422.92 |
| <i>Public service enterprises</i> | <i>26,060.37</i> | <i>20,352.99</i> | <i>26,904.53</i> | — |
| Electric light | — | — | — | — |
| Water | 26,060.37 | 20,352.99 | 26,904.53 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>16.00</i> | — | <i>3,308.27</i> | <i>1,101.51</i> |
| <i>Administration of trust funds</i> | — | — | <i>40.00</i> | — |
| Interest | 30,106.60 | 44,022.30 | 54,946.19 | 7,913.69 |
| <i>Loans, general purposes</i> | <i>18,799.10</i> | <i>38,862.30</i> | <i>35,585.95</i> | <i>7,913.69</i> |
| <i>Loans, public service enterprises</i> | <i>11,307.50</i> | <i>5,160.00</i> | <i>19,360.24</i> | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 163,811.26 | 268,359.47 | 185,995.02 | 23,343.44 |
| <i>Departmental</i> | <i>100,039.60</i> | <i>238,149.49</i> | <i>143,183.53</i> | <i>23,343.44</i> |
| General government | — | 9,325.45 | — | 729.43 |
| Protection of persons and property | 949.22 | 996.87 | — | 342.67 |
| Health and sanitation | 35,097.75 | 1,207.95 | 124,113.34 | 569.01 |
| Highways | 38,986.98 | 41,026.25 | 11,860.19 | 14,188.24 |
| Charities | — | — | — | — |
| Schools | 25,005.65 | 181,636.76 | 7,210.00 | 7,514.09 |
| Libraries | — | — | — | — |
| Recreation | — | 3,956.21 | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>63,771.66</i> | <i>30,209.98</i> | <i>9,069.65</i> | — |
| Electric light | — | — | — | — |
| Water | 63,771.66 | 30,209.98 | 9,069.65 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | <i>33,741.84</i> | — |
| Municipal indebtedness | 176,375.00 | 494,402.81 | 521,340.49 | 256,500.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | <i>46,375.00</i> | <i>44,402.81</i> | <i>75,340.49</i> | <i>6,500.00</i> |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>130,000.00</i> | <i>450,000.00</i> | <i>446,000.00</i> | <i>250,000.00</i> |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 1,508.69 | 1,262.62 | 10,947.34 | 100.00 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | <i>1,508.69</i> | <i>1,262.62</i> | <i>10,947.34</i> | <i>100.00</i> |
| Refunds | 1,880.98 | 298.56 | 603.71 | 352.06 |
| Agency, trust, and investment | 33,845.17 | 38,723.26 | 71,086.26 | 26,731.17 |
| <i>Taxes and licenses for State</i> | <i>14,300.00</i> | <i>19,759.18</i> | <i>26,946.64</i> | <i>15,543.11</i> |
| <i>Taxes for county</i> | <i>8,145.27</i> | <i>18,936.58</i> | <i>24,916.93</i> | <i>9,156.51</i> |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>391.15</i> | <i>27.50</i> | <i>19,222.69</i> | <i>2,031.55</i> |
| <i>All other</i> | <i>11,008.75</i> | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$331,265.18 | \$394,192.44 | \$482,486.16 | \$276,911.95 |
| Permanent debt (except from sinking funds) | 46,375.00 | 44,402.81 | 75,340.49 | 6,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 163,811.26 | 268,359.47 | 185,995.02 | 23,343.44 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 130,000.00 | 450,000.00 | 446,000.00 | 250,000.00 |
| Transfers (except to sinking funds) and refunds | 3,389.67 | 1,561.18 | 11,551.05 | 452.06 |
| Agency, trust, and investment | 33,845.17 | 38,723.26 | 71,086.26 | 26,731.17 |
| Total payments | \$708,686.28 | \$1,197,239.16 | \$1,272,458.98 | \$583,938.62 |
| <i>Balance on hand, including funds</i> | <i>75,351.61</i> | <i>57,806.78</i> | <i>96,775.52</i> | <i>17,979.10</i> |
| GRAND TOTAL | \$784,037.89 | \$1,255,045.94 | \$1,369,234.50 | \$601,917.72 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Reading POPULATION 8,693 | Ware POPULATION 8,629 | Marblehead POPULATION 8,214 | Hudson POPULATION 8,130 |
|--|--------------------------------|-----------------------------|-----------------------------------|-------------------------------|
| REVENUE. | \$686,776.58 | \$326,934.54 | \$606,325.92 | \$404,307.32 |
| General | 379,574.55 | 263,422.99 | 404,686.51 | 226,075.25 |
| <i>Taxes</i> | <i>375,920.17</i> | <i>256,892.01</i> | <i>402,755.74</i> | <i>222,375.66</i> |
| Property, poll, and income | 365,131.61 | 220,609.59 | 392,242.44 | 199,801.68 |
| Corporation, bank, etc. | 10,788.56 | 36,282.42 | 10,513.30 | 22,573.98 |
| <i>Licenses and permits</i> | <i>718.60</i> | <i>351.60</i> | <i>272.00</i> | <i>598.00</i> |
| <i>Fines and forfeits</i> | <i>416.60</i> | <i>1,773.40</i> | <i>964.00</i> | <i>1,345.53</i> |
| <i>Grants and gifts</i> | <i>2,519.38</i> | <i>4,405.98</i> | <i>694.77</i> | <i>1,756.06</i> |
| For expenses | 2,519.38 | 4,405.98 | 694.77 | 1,756.06 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 307,202.03 | 63,511.55 | 201,639.41 | 178,232.07 |
| <i>Special assessments</i> | <i>7,429.64</i> | <i>838.36</i> | <i>2,079.26</i> | <i>1,556.74</i> |
| To meet expenses | 1,328.75 | — | 1,463.85 | 477.60 |
| To meet outlays | 6,100.89 | 838.36 | 615.41 | 1,079.14 |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>36,319.70</i> | <i>10,845.12</i> | <i>26,080.28</i> | <i>32,182.20</i> |
| General government | 623.09 | 1,743.55 | 745.64 | 1,244.90 |
| Protection of persons and property | 948.77 | 191.55 | 597.41 | 286.00 |
| Health and sanitation | 12,014.40 | 260.71 | 207.86 | 14,219.15 |
| Highways | 169.83 | 268.21 | 70.25 | 547.55 |
| Charities | 4,874.82 | 1,633.08 | 12,353.06 | 6,285.48 |
| Soldiers' benefits | 462.00 | 342.00 | 6,998.00 | 642.00 |
| Schools | 11,072.85 | 2,124.39 | 540.92 | 4,471.57 |
| Libraries | 275.37 | — | 255.74 | 274.20 |
| Recreation | — | 59.05 | 164.70 | 30.00 |
| Unclassified | 5,878.57 | 4,022.58 | 4,146.70 | 4,181.35 |
| <i>Public service enterprises</i> | <i>250,522.76</i> | <i>45,060.69</i> | <i>164,595.66</i> | <i>136,500.87</i> |
| Electric light | 208,700.39 | — | 112,969.16 | 109,506.11 |
| Water | 41,822.37 | 45,050.69 | 51,626.50 | 26,994.46 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>6,711.35</i> | <i>4,001.20</i> | <i>1,087.00</i> | <i>1,020.00</i> |
| <i>Interest</i> | <i>6,218.58</i> | <i>2,976.18</i> | <i>7,797.21</i> | <i>6,972.56</i> |
| On sinking funds | — | — | 1,362.10 | — |
| On trust and investment funds | 7.76 | 725.55 | 2,809.25 | 604.76 |
| All other | 6,210.82 | 2,250.63 | 3,625.86 | 6,367.80 |
| NON-REVENUE. | \$415,635.22 | \$199,324.41 | \$698,054.10 | \$381,704.07 |
| Offsets to outlays | 5,322.09 | 9.00 | 15,907.21 | 11,313.27 |
| <i>Departmental</i> | <i>3,455.46</i> | <i>9.00</i> | <i>12,285.32</i> | <i>10,115.00</i> |
| <i>Public service enterprises</i> | <i>1,866.63</i> | — | <i>3,621.89</i> | <i>1,198.27</i> |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 322,000.00 | 162,000.22 | 526,000.00 | 340,963.50 |
| <i>Loans, general purposes</i> | <i>22,000.00</i> | <i>2,000.00</i> | — | <i>245,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | <i>15,000.00</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>300,000.00</i> | <i>160,000.00</i> | <i>526,000.00</i> | <i>80,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | .22 | — | <i>963.50</i> |
| Transfers | 39,536.70 | 1,338.74 | 53,708.93 | 4,922.97 |
| <i>From sinking funds</i> | — | — | <i>50,000.00</i> | — |
| <i>All other</i> | <i>39,536.70</i> | <i>1,338.74</i> | <i>3,708.93</i> | <i>4,922.97</i> |
| Refunds | 5,513.37 | 470.05 | 34.14 | 332.10 |
| Agency, trust, and investment | 43,263.06 | 35,506.40 | 102,403.82 | 24,172.23 |
| <i>Taxes and licenses for State</i> | <i>17,100.00</i> | <i>13,700.00</i> | <i>21,600.00</i> | <i>12,600.00</i> |
| <i>Taxes for county</i> | <i>13,607.80</i> | <i>19,364.91</i> | <i>20,007.65</i> | <i>10,026.80</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>12,555.26</i> | <i>2,441.49</i> | <i>60,796.17</i> | <i>1,545.43</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$692,098.67 | \$326,943.54 | \$622,233.13 | \$415,620.59 |
| Premiums | — | .22 | — | 963.50 |
| Municipal indebtedness | 322,000.00 | 162,000.00 | 526,000.00 | 340,000.00 |
| Transfers and refunds | 45,050.07 | 1,808.79 | 53,743.07 | 5,255.07 |
| Agency, trust, and investment | 43,263.06 | 35,506.40 | 102,403.82 | 24,172.23 |
| Total receipts | \$1,102,411.80 | \$526,258.95 | \$1,304,380.02 | \$786,011.39 |
| <i>Balance on hand, including funds</i> | <i>32,941.47</i> | <i>118,353.94</i> | <i>137,788.80</i> | <i>98,192.91</i> |
| GRAND TOTAL | \$1,135,353.27 | \$644,612.89 | \$1,442,168.82 | \$884,204.30 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Reading POPULATION 8,693 | Ware POPULATION 8,629 | Marblehead POPULATION 8,214 | Hudson POPULATION 8,130 |
|---|--------------------------------|-----------------------------|-----------------------------------|-------------------------------|
| Maintenance | \$541,967.30 | \$274,616.83 | \$491,327.96 | \$304,294.07 |
| Departmental | 355,427.60 | 232,546.66 | 379,580.85 | 212,607.47 |
| General government | 23,178.61 | 24,426.17 | 31,749.57 | 14,977.61 |
| Protection of persons and property | 53,958.62 | 14,304.86 | 55,883.24 | 29,097.21 |
| Health and sanitation | 25,543.15 | 8,934.74 | 17,651.52 | 13,430.19 |
| Highways | 67,077.47 | 54,163.76 | 79,924.34 | 45,558.63 |
| Charities | 13,869.56 | 11,144.63 | 39,789.93 | 18,490.21 |
| Soldiers' benefits | 3,190.30 | 618.00 | 12,378.14 | 1,640.00 |
| Schools | 157,187.13 | 109,934.24 | 125,602.30 | 77,053.26 |
| Libraries | 4,953.29 | 2,116.90 | 5,756.54 | 4,513.34 |
| Recreation | 1,662.92 | 2,110.48 | 5,556.82 | 748.53 |
| Pensions | — | 827.40 | 400.00 | — |
| Unclassified | 4,806.55 | 3,965.48 | 4,888.45 | 7,098.49 |
| Public service enterprises | 177,193.75 | 35,993.77 | 105,750.42 | 89,798.04 |
| Electric light | 156,765.95 | — | 79,624.13 | 74,063.77 |
| Water | 20,427.80 | 35,569.17 | 26,126.29 | 15,734.27 |
| All other | — | 424.60 | — | — |
| Cemeteries | 9,345.95 | 6,076.40 | 5,971.20 | 1,888.56 |
| Administration of trust funds | — | — | 25.49 | — |
| Interest | 29,615.57 | 12,292.50 | 23,415.31 | 17,055.50 |
| Loans, general purposes | 20,340.07 | 12,277.60 | 13,679.06 | 9,538.06 |
| Loans, public service enterprises | 9,275.50 | 15.00 | 9,736.25 | 7,517.45 |
| Loans, cemeteries | — | — | — | — |
| Outlays | 99,251.25 | 124,974.43 | 229,073.89 | 270,924.78 |
| Departmental | 53,602.38 | 124,165.84 | 119,421.12 | 230,566.81 |
| General government | 214.26 | — | — | — |
| Protection of persons and property | — | — | 5,673.25 | — |
| Health and sanitation | 44,664.91 | 7,443.87 | 77,876.73 | 21,540.47 |
| Highways | 8,023.66 | 5,049.14 | 28,766.45 | 24,650.75 |
| Charities | — | — | — | — |
| Schools | — | 111,672.83 | 7,104.69 | 184,365.59 |
| Libraries | — | — | — | — |
| Recreation | 699.55 | — | — | — |
| Unclassified | — | — | — | — |
| Public service enterprises | 38,309.22 | 808.59 | 109,652.77 | 40,367.97 |
| Electric light | 27,854.73 | — | 17,887.78 | 19,500.26 |
| Water | 10,454.49 | 808.59 | 91,764.99 | 20,867.71 |
| All other | — | — | — | — |
| Cemeteries | 7,339.65 | — | — | — |
| Municipal indebtedness | 316,534.30 | 178,150.00 | 482,000.00 | 106,050.00 |
| From sinking funds | — | — | 50,000.00 | — |
| From revenue and other sources | 41,534.30 | 18,150.00 | 29,000.00 | 26,050.00 |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 275,000.00 | 160,000.00 | 403,000.00 | 80,000.00 |
| Warrants or orders, previous years | — | — | — | — |
| Transfers | 39,536.70 | 1,338.74 | 53,708.93 | 4,922.97 |
| To sinking funds from revenue | — | — | — | — |
| All other | 39,536.70 | 1,338.74 | 53,708.93 | 4,922.97 |
| Refunds | 5,513.37 | 470.05 | 34.14 | 332.10 |
| Agency, trust, and investment | 42,707.11 | 35,506.85 | 52,801.41 | 24,656.99 |
| Taxes and licenses for State | 17,100.00 | 13,700.00 | 21,600.00 | 12,600.00 |
| Taxes for county | 13,607.80 | 19,364.91 | 20,007.65 | 10,026.80 |
| Expenditures for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 11,999.31 | 2,441.94 | 11,193.76 | 2,030.19 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$571,582.87 | \$286,909.33 | \$514,743.27 | \$321,349.57 |
| Permanent debt (except from sinking funds) | 41,534.30 | 18,150.00 | 29,000.00 | 26,050.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 99,251.25 | 124,974.43 | 229,073.89 | 270,924.78 |
| Permanent debt from sinking funds | — | — | 50,000.00 | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 275,000.00 | 160,000.00 | 403,000.00 | 80,000.00 |
| Transfers (except to sinking funds) and refunds | 45,050.07 | 1,808.79 | 53,743.07 | 5,255.07 |
| Agency, trust, and investment | 42,707.11 | 35,506.85 | 52,801.41 | 24,656.99 |
| Total payments | \$1,075,125.60 | \$627,349.40 | \$1,332,361.64 | \$728,236.41 |
| Balance on hand, including funds | 60,227.67 | 17,263.49 | 109,807.18 | 155,967.89 |
| GRAND TOTAL | \$1,135,353.27 | \$644,612.89 | \$1,442,168.82 | \$884,204.30 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Montague POPULATION 7,973 | Rockland POPULATION 7,966 | Maynard POPULATION 7,857 | Stoughton POPULATION 7,857 |
|--|---------------------------------|---------------------------------|--------------------------------|----------------------------------|
| REVENUE. | \$275,551.55 | \$338,874.21 | \$272,426.65 | \$285,157.33 |
| General | 261,893.74 | 281,927.55 | 241,503.67 | 239,590.03 |
| <i>Taxes</i> | <i>260,006.50</i> | <i>280,680.04</i> | <i>238,317.28</i> | <i>236,783.52</i> |
| Property, poll, and income | 238,220.98 | 259,631.31 | 199,523.82 | 219,222.41 |
| Corporation, bank, etc. | 21,785.52 | 20,948.73 | 38,793.46 | 16,561.11 |
| <i>Licenses and permits</i> | <i>244.50</i> | <i>635.25</i> | <i>265.00</i> | <i>639.50</i> |
| <i>Fines and forfeits</i> | <i>606.00</i> | <i>146.08</i> | <i>1,779.15</i> | <i>1,860.00</i> |
| <i>Grants and gifts</i> | <i>1,036.74</i> | <i>666.18</i> | <i>1,142.24</i> | <i>1,307.01</i> |
| For expenses | 1,036.74 | 566.18 | 1,142.24 | 1,307.01 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 13,657.81 | 56,946.66 | 30,922.98 | 45,567.30 |
| <i>Special assessments</i> | <i>603.04</i> | <i>1,150.55</i> | <i>182.50</i> | <i>1,816.42</i> |
| To meet expenses | 603.04 | 1,150.55 | 182.50 | 1,442.60 |
| To meet outlays | — | — | — | 373.82 |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>12,685.90</i> | <i>19,736.40</i> | <i>7,509.02</i> | <i>14,067.55</i> |
| General government | 81.40 | 76.75 | — | 1,351.72 |
| Protection of persons and property | 513.53 | 708.44 | 68.54 | 293.25 |
| Health and sanitation | 60.00 | 1,461.79 | — | 216.43 |
| Highways | 344.00 | 117.76 | 36.23 | 77.48 |
| Charities | 2,959.59 | 7,772.33 | 2,809.12 | 1,526.63 |
| Soldiers' benefits | 356.00 | 2,235.50 | 168.00 | 2,036.00 |
| Schools | 4,058.91 | 1,762.39 | 212.50 | 4,778.33 |
| Libraries | 312.60 | 384.24 | 16.15 | 20.00 |
| Recreation | — | — | — | — |
| Unclassified | 3,999.87 | 5,217.20 | 4,198.48 | 3,767.71 |
| <i>Public service enterprises</i> | — | <i>32,060.81</i> | <i>19,014.25</i> | <i>24,113.58</i> |
| Electric light | — | — | — | — |
| Water | — | 32,060.81 | 19,014.25 | 24,113.58 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | <i>2,056.67</i> | — |
| <i>Interest</i> | <i>368.87</i> | <i>3,998.90</i> | <i>2,160.54</i> | <i>5,569.75</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | 107.41 | 76.00 | 1,293.30 |
| All other | 368.87 | 3,891.49 | 2,084.54 | 4,276.45 |
| NON-REVENUE. | \$294,270.79 | \$271,823.57 | \$78,637.82 | \$284,380.37 |
| Offsets to outlays | 2,700.00 | 29,363.92 | 14,999.25 | 34,304.18 |
| <i>Departmental</i> | <i>2,700.00</i> | <i>20,000.00</i> | <i>12,802.47</i> | <i>34,304.18</i> |
| <i>Public service enterprises</i> | — | <i>9,363.92</i> | <i>2,196.78</i> | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 247,000.00 | 210,001.75 | 42,000.00 | 225,000.00 |
| <i>Loans, general purposes</i> | <i>72,000.00</i> | — | <i>12,000.00</i> | — |
| <i>Loans, public service enterprises</i> | <i>31,000.00</i> | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>144,000.00</i> | <i>210,000.00</i> | <i>30,000.00</i> | <i>225,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | 1.75 | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 274.73 | 67.50 | 70.00 | 1,995.33 |
| <i>From sinking funds</i> | — | — | — | — |
| All other | 274.73 | 67.50 | 70.00 | 1,995.33 |
| Refunds | 690.22 | 1,665.99 | 40.47 | 388.03 |
| Agency, trust, and investment | 43,605.84 | 30,724.41 | 21,528.10 | 22,692.83 |
| <i>Taxes and licenses for State</i> | <i>18,400.00</i> | <i>13,200.00</i> | <i>11,011.43</i> | <i>11,400.00</i> |
| <i>Taxes for county</i> | <i>24,880.91</i> | <i>15,960.78</i> | <i>8,763.56</i> | <i>11,014.13</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>324.93</i> | <i>1,563.63</i> | <i>1,763.11</i> | <i>278.70</i> |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$278,251.55 | \$368,238.13 | \$287,425.90 | \$319,461.51 |
| Premiums | — | 1.75 | — | — |
| Municipal indebtedness | 247,000.00 | 210,000.00 | 42,000.00 | 225,000.00 |
| Transfers and refunds | 964.95 | 1,733.49 | 110.47 | 2,383.36 |
| Agency, trust, and investment | 43,605.84 | 30,724.41 | 21,528.10 | 22,692.83 |
| Total receipts | \$569,822.34 | \$610,697.78 | \$351,064.47 | \$569,537.70 |
| Balance on hand, including funds | 124.03 | 63,679.82 | 80,912.03 | 25,467.50 |
| GRAND TOTAL | \$569,946.37 | \$674,377.60 | \$431,976.50 | \$595,005.20 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Montague POPULATION 7,973 | Rockland POPULATION 7,966 | Maynard POPULATION 7,857 | Stoughton POPULATION 7,857 |
|--|---------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Maintenance | \$224,047.91 | \$270,080.78 | \$181,066.81 | \$212,536.15 |
| <i>Departmental</i> | <i>224,047.91</i> | <i>237,978.66</i> | <i>169,385.86</i> | <i>199,801.44</i> |
| General government | 14,642.31 | 12,699.51 | 7,622.06 | 23,959.85 |
| Protection of persons and property | 10,393.17 | 22,022.91 | 17,903.41 | 22,515.34 |
| Health and sanitation | 10,100.94 | 11,804.08 | 5,456.15 | 14,267.62 |
| Highways | 26,405.96 | 55,038.94 | 27,053.93 | 36,000.53 |
| Charities | 17,177.11 | 19,457.48 | 12,870.87 | 13,448.68 |
| Soldiers' benefits | 526.50 | 3,099.95 | 296.00 | 2,284.95 |
| Schools | 129,949.73 | 102,063.80 | 94,018.85 | 77,476.28 |
| Libraries | 7,718.17 | 5,086.55 | 2,848.77 | 5,655.16 |
| Recreation | 4,692.84 | 1,568.94 | 147.22 | 445.99 |
| Pensions | — | — | — | 750.00 |
| Unclassified | 2,441.18 | 5,136.40 | 1,168.60 | 2,997.04 |
| <i>Public service enterprises</i> | <i>—</i> | <i>32,064.98</i> | <i>9,554.05</i> | <i>12,734.71</i> |
| Electric light | — | — | — | — |
| Water | — | 32,064.98 | 9,554.05 | 12,734.71 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>37.24</i> | <i>2,126.90</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 11,165.90 | 6,403.06 | 4,676.04 | 12,773.66 |
| <i>Loans, general purposes</i> | <i>10,724.15</i> | <i>5,933.06</i> | <i>4,676.04</i> | <i>12,573.66</i> |
| <i>Loans, public service enterprises</i> | <i>441.75</i> | <i>470.00</i> | <i>—</i> | <i>200.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 133,549.33 | 78,794.83 | 63,195.94 | 69,475.73 |
| <i>Departmental</i> | <i>102,549.33</i> | <i>65,223.01</i> | <i>57,079.67</i> | <i>52,189.88</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | 11,500.00 | 5,686.90 | — |
| Health and sanitation | 6,126.70 | — | — | — |
| Highways | 7,368.87 | 43,965.14 | 51,355.47 | 47,205.80 |
| Charities | — | — | — | — |
| Schools | 83,448.41 | 6,410.00 | 37.30 | 4,984.08 |
| Libraries | — | — | — | — |
| Recreation | 5,605.35 | 3,347.87 | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>31,000.00</i> | <i>13,571.82</i> | <i>6,116.27</i> | <i>17,285.85</i> |
| Electric light | — | — | — | — |
| Water | — | 13,571.82 | 6,116.27 | 17,285.85 |
| All other | 31,000.00 | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 152,000.00 | 247,000.00 | 43,000.00 | 174,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>8,000.00</i> | <i>7,000.00</i> | <i>13,000.00</i> | <i>24,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>144,000.00</i> | <i>240,000.00</i> | <i>30,000.00</i> | <i>150,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 274.73 | 67.50 | 70.00 | 1,995.33 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 274.73 | 67.50 | 70.00 | 1,995.33 |
| Refunds | 690.22 | 1,665.99 | 40.47 | 388.03 |
| Agency, trust, and investment | 43,605.84 | 30,831.82 | 21,278.10 | 22,491.82 |
| <i>Taxes and licenses for State</i> | <i>18,400.00</i> | <i>12,200.00</i> | <i>11,011.43</i> | <i>11,400.00</i> |
| <i>Taxes for county</i> | <i>24,880.91</i> | <i>15,960.78</i> | <i>8,753.56</i> | <i>11,014.13</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>324.93</i> | <i>1,671.04</i> | <i>1,513.11</i> | <i>77.69</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$235,213.81 | \$276,483.84 | \$185,742.85 | \$225,309.81 |
| Permanent debt (except from sinking funds) | 8,000.00 | 7,000.00 | 13,000.00 | 24,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 133,549.33 | 78,794.83 | 63,195.94 | 69,475.73 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 144,000.00 | 240,000.00 | 30,000.00 | 150,000.00 |
| Transfers (except to sinking funds) and refunds | 964.95 | 1,733.49 | 110.47 | 2,383.36 |
| Agency, trust, and investment | 43,605.84 | 30,831.82 | 21,278.10 | 22,491.82 |
| Total payments | \$565,333.93 | \$634,843.98 | \$313,327.36 | \$494,160.72 |
| <i>Balance on hand, including funds</i> | <i>4,612.44</i> | <i>39,533.62</i> | <i>118,649.14</i> | <i>100,844.48</i> |
| GRAND TOTAL | \$569,946.37 | \$674,377.60 | \$431,976.50 | \$595,005.20 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Whitman POPULATION 7,857 | Lexington POPULATION 7,785 | Concord POPULATION 7,056 | Franklin POPULATION 7,055 |
|--|--------------------------------|----------------------------------|--------------------------------|---------------------------------|
| REVENUE. | \$273,607.21 | \$503,311.35 | \$489,369.15 | \$297,827.76 |
| General | 228,466.10 | 440,667.59 | 286,456.63 | 240,516.68 |
| <i>Taxes</i> | <i>227,000.16</i> | <i>435,817.58</i> | <i>284,193.67</i> | <i>239,229.23</i> |
| Property, poll, and income | 208,285.13 | 426,325.94 | 275,691.87 | 215,757.08 |
| Corporation, bank, etc. | 18,715.03 | 9,491.64 | 8,501.80 | 23,472.15 |
| <i>Licenses and permits</i> | <i>345.00</i> | <i>798.00</i> | <i>260.55</i> | <i>281.00</i> |
| <i>Fines and forfeits</i> | <i>270.94</i> | <i>2,761.25</i> | <i>1,237.91</i> | <i>262.00</i> |
| <i>Grants and gifts</i> | <i>850.00</i> | <i>1,290.76</i> | <i>774.70</i> | <i>744.45</i> |
| For expenses | 850.00 | 1,290.76 | 774.70 | 744.45 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 45,141.11 | 62,643.76 | 202,912.52 | 57,311.08 |
| <i>Special assessments</i> | — | <i>799.87</i> | <i>151.96</i> | <i>2,560.92</i> |
| To meet expenses | — | 12.38 | 151.96 | 1,673.40 |
| To meet outlays | — | 787.49 | — | 887.52 |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>18,370.81</i> | <i>19,319.32</i> | <i>39,858.85</i> | <i>13,627.81</i> |
| General government | 1,663.79 | 640.76 | 645.44 | 813.00 |
| Protection of persons and property | 484.56 | 311.48 | 545.15 | 285.76 |
| Health and sanitation | 503.56 | 3,590.73 | 806.83 | 354.92 |
| Highways | — | 336.84 | 3,278.56 | 863.12 |
| Charities | 780.00 | 2,489.90 | 8,162.28 | 4,454.55 |
| Soldiers' benefits | 2,206.00 | 414.00 | 270.50 | 747.00 |
| Schools | 8,384.45 | 7,335.35 | 23,046.63 | 2,730.18 |
| Libraries | 254.81 | 409.61 | — | — |
| Recreation | — | 20.00 | — | — |
| Unclassified | 4,093.14 | 3,770.65 | 3,103.46 | 3,379.28 |
| <i>Public service enterprises</i> | <i>21,693.63</i> | <i>29,960.85</i> | <i>142,592.51</i> | <i>39,938.53</i> |
| Electric light | — | — | 98,154.31 | — |
| Water | 21,693.63 | 29,960.85 | 44,438.20 | 39,938.53 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | <i>4,833.43</i> | <i>2,565.05</i> | — |
| <i>Interest</i> | <i>5,077.17</i> | <i>7,730.29</i> | <i>17,744.16</i> | <i>1,188.82</i> |
| On sinking funds | — | — | 10,211.68 | — |
| On trust and investment funds | 472.98 | 1,748.05 | 5,363.17 | 45.50 |
| All other | 4,604.19 | 5,982.24 | 2,169.30 | 1,138.32 |
| NON-REVENUE. | \$194,468.19 | \$894,630.58 | \$312,923.12 | \$514,189.25 |
| Offsets to outlays | 794.05 | 3,868.12 | 1,142.04 | 10,155.00 |
| <i>Departmental</i> | <i>794.05</i> | <i>510.00</i> | <i>415.83</i> | <i>10,155.00</i> |
| <i>Public service enterprises</i> | — | <i>3,358.12</i> | <i>726.21</i> | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 166,000.00 | 851,992.03 | 253,341.82 | 477,858.74 |
| <i>Loans, general purposes</i> | <i>6,000.00</i> | <i>375,000.00</i> | — | <i>253,000.00</i> |
| <i>Loans, public service enterprises</i> | — | <i>73,950.00</i> | <i>18,000.00</i> | <i>10,000.00</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>160,000.00</i> | <i>400,000.00</i> | <i>235,000.00</i> | <i>208,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | <i>3,042.03</i> | <i>341.82</i> | <i>6,858.74</i> |
| Transfers | 56.99 | 940.37 | 26,083.00 | — |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | <i>56.99</i> | <i>940.37</i> | <i>26,083.00</i> | — |
| Refunds | 214.57 | 498.37 | 241.95 | 1,363.00 |
| Agency, trust, and investment | 27,402.58 | 37,331.69 | 32,114.31 | 24,812.51 |
| <i>Taxes and licenses for State</i> | <i>12,400.00</i> | <i>17,400.00</i> | <i>13,251.51</i> | <i>12,639.00</i> |
| <i>Taxes for county</i> | <i>14,993.46</i> | <i>13,846.53</i> | <i>10,504.27</i> | <i>12,173.51</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>9.12</i> | <i>6,085.16</i> | <i>8,358.53</i> | — |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$274,401.26 | \$507,179.47 | \$490,511.19 | \$307,982.76 |
| Premiums | — | 3,042.03 | 341.82 | 6,858.74 |
| Municipal indebtedness | 166,000.00 | 848,950.00 | 253,000.00 | 471,000.00 |
| Transfers and refunds | 271.56 | 1,438.74 | 26,324.95 | 1,363.00 |
| Agency, trust, and investment | 27,402.58 | 37,331.69 | 32,114.31 | 24,812.51 |
| Total receipts | \$468,075.40 | \$1,397,941.93 | \$802,292.27 | \$812,017.01 |
| Balance on hand, including funds | <i>47,418.12</i> | <i>113,553.42</i> | <i>47,422.31</i> | <i>36,295.38</i> |
| GRAND TOTAL | \$515,493.52 | \$1,511,495.35 | \$849,714.58 | \$848,312.39 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Whitman POPULATION 7,857 | Lexington POPULATION 7,785 | Concord POPULATION 7,056 | Franklin POPULATION 7,055 |
|--|--------------------------------|----------------------------------|--------------------------------|---------------------------------|
| Maintenance | \$221,909.10 | \$363,457.07 | \$375,923.32 | \$238,921.60 |
| <i>Departmental</i> | <i>199,902.50</i> | <i>336,751.33</i> | <i>292,575.59</i> | <i>209,873.40</i> |
| General government | 19,858.28 | 33,395.06 | 13,801.41 | 10,253.52 |
| Protection of persons and property | 19,760.25 | 50,078.42 | 40,912.46 | 18,216.18 |
| Health and sanitation | 9,946.84 | 11,465.07 | 19,752.94 | 10,597.69 |
| Highways | 36,504.34 | 67,721.37 | 49,320.97 | 43,995.88 |
| Charities | 10,158.41 | 7,937.44 | 14,202.78 | 23,465.47 |
| Soldiers' benefits | 3,033.46 | 632.00 | 485.00 | 981.00 |
| Schools | 92,977.08 | 136,925.48 | 138,173.21 | 99,477.26 |
| Libraries | 3,349.71 | 12,458.96 | 11,003.64 | 1,500.00 |
| Recreation | 1,339.77 | 5,369.25 | 1,399.44 | 400.00 |
| Pensions | — | 2,154.85 | — | — |
| Unclassified | 2,974.36 | 7,613.43 | 3,523.74 | 986.40 |
| <i>Public service enterprises</i> | <i>22,006.60</i> | <i>22,890.16</i> | <i>79,085.73</i> | <i>28,902.20</i> |
| Electric light | — | — | 68,472.09 | — |
| Water | 22,006.60 | 22,890.16 | 10,613.64 | 28,902.20 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>4,745.33</i> | <i>4,047.61</i> | <i>146.00</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>70.26</i> | <i>214.39</i> | <i>—</i> |
| Interest | 7,426.08 | 30,285.48 | 30,743.51 | 18,502.84 |
| <i>Loans, general purposes</i> | <i>6,686.08</i> | <i>21,368.77</i> | <i>14,909.13</i> | <i>12,687.84</i> |
| <i>Loans, public service enterprises</i> | <i>740.00</i> | <i>8,534.21</i> | <i>15,834.38</i> | <i>5,815.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>382.50</i> | <i>—</i> | <i>—</i> |
| Outlays | 28,309.27 | 187,642.52 | 49,395.96 | 181,623.16 |
| <i>Departmental</i> | <i>26,925.94</i> | <i>141,832.40</i> | <i>16,060.31</i> | <i>166,300.60</i> |
| General government | — | 125.92 | — | — |
| Protection of persons and property | 9,000.00 | 680.50 | — | 13,962.35 |
| Health and sanitation | 360.00 | 5,869.62 | 500.75 | 6,157.40 |
| Highways | 17,191.72 | 6,453.25 | 9,691.04 | 19,352.39 |
| Charities | — | — | — | — |
| Schools | — | 123,273.57 | 4,860.60 | 126,828.46 |
| Libraries | — | — | — | — |
| Recreation | — | 5,429.54 | — | — |
| Unclassified | 374.22 | — | 997.92 | — |
| <i>Public service enterprises</i> | <i>1,383.33</i> | <i>44,952.12</i> | <i>33,345.65</i> | <i>15,322.56</i> |
| Electric light | — | — | 8,143.34 | — |
| Water | 1,383.33 | 44,952.12 | 25,202.31 | 15,322.56 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>858.00</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 172,000.00 | 460,783.17 | 266,000.00 | 231,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>22,000.00</i> | <i>60,783.17</i> | <i>31,000.00</i> | <i>23,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>150,000.00</i> | <i>400,000.00</i> | <i>235,000.00</i> | <i>208,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 56.99 | 940.37 | 26,083.00 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>9,720.00</i> | <i>—</i> |
| <i>All other</i> | <i>56.99</i> | <i>940.37</i> | <i>16,363.00</i> | <i>—</i> |
| Refunds | 214.57 | 498.37 | 241.95 | 1,363.00 |
| Agency, trust, and investment | 28,235.56 | 36,501.06 | 51,305.99 | 24,812.51 |
| <i>Taxes and licenses for State</i> | <i>12,400.00</i> | <i>17,400.00</i> | <i>13,251.51</i> | <i>12,639.00</i> |
| <i>Taxes for county</i> | <i>14,993.46</i> | <i>13,846.53</i> | <i>10,504.27</i> | <i>12,173.51</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>842.10</i> | <i>5,254.53</i> | <i>27,550.21</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$229,335.18 | \$393,742.55 | \$406,666.83 | \$257,424.44 |
| Permanent debt (except from sinking funds) | 22,000.00 | 60,783.17 | 31,000.00 | 23,000.00 |
| Sinking fund requirements from revenue | — | — | 9,720.00 | — |
| Outlays | 28,309.27 | 187,642.52 | 49,395.96 | 181,623.16 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 150,000.00 | 400,000.00 | 235,000.00 | 208,000.00 |
| Transfers (except to sinking funds) and refunds | 271.56 | 1,438.74 | 16,604.95 | 1,363.00 |
| Agency, trust, and investment | 28,235.56 | 36,501.06 | 51,305.99 | 24,812.51 |
| Total payments | \$458,151.57 | \$1,080,108.04 | \$799,693.73 | \$696,223.11 |
| <i>Balance on hand, including funds</i> | <i>57,341.95</i> | <i>431,387.31</i> | <i>50,020.85</i> | <i>152,089.28</i> |
| GRAND TOTAL | \$515,493.52 | \$1,511,495.35 | \$849,714.58 | \$848,312.39 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Grafton POPULATION 6,973 | North Andover POPULATION 6,839 | South Hadley POPULATION 6,609 | Mansfield POPULATION 6,590 |
|---|--------------------------------|---|-------------------------------------|----------------------------------|
| REVENUE. | \$196,976.31 | \$357,307.72 | \$256,256.25 | \$459,095.44 |
| General | 178,736.78 | 318,493.25 | 179,375.76 | 296,306.72 |
| Taxes | 175,426.05 | 316,345.02 | 176,228.16 | 294,423.80 |
| Property, poll, and income | 150,959.58 | 284,469.39 | 161,530.61 | 272,202.90 |
| Corporation, bank, etc. | 24,466.47 | 31,875.63 | 14,697.55 | 22,220.90 |
| Licenses and permits | 465.00 | 51.00 | 268.00 | 757.20 |
| Fines and forfeits | 1,149.67 | 1,024.86 | 597.00 | 357.52 |
| Grants and gifts | 1,696.06 | 1,072.37 | 2,282.60 | 733.20 |
| For expenses | 1,696.06 | 1,072.37 | 2,282.60 | 733.20 |
| For outlays | — | — | — | — |
| All other | — | — | — | 35.00 |
| Commercial | 18,239.53 | 38,814.47 | 76,880.49 | 162,788.72 |
| Special assessments | — | 3,067.08 | 1,423.86 | — |
| To meet expenses | — | 134.50 | 342.95 | — |
| To meet outlays | — | 2,932.58 | 1,080.91 | — |
| Privileges | — | — | — | — |
| Departmental | 8,705.36 | 8,178.27 | 13,637.39 | 13,131.37 |
| General government | 1,366.52 | 41.15 | 617.00 | 850.86 |
| Protection of persons and property | 214.22 | 229.68 | 1,081.07 | 238.79 |
| Health and sanitation | — | 262.91 | 1,166.92 | 640.70 |
| Highways | 138.45 | 145.00 | 125.26 | — |
| Charities | 3,381.23 | 1,579.80 | 4,571.68 | 5,500.07 |
| Soldiers' benefits | 336.00 | 492.00 | 150.00 | 1,018.50 |
| Schools | 476.22 | 1,819.30 | 2,777.31 | — |
| Libraries | 63.80 | 189.11 | 97.00 | 350.57 |
| Recreation | — | — | — | — |
| Unclassified | 2,728.92 | 3,419.32 | 3,051.15 | 4,531.88 |
| Public service enterprises | — | 22,905.76 | 58,775.87 | 138,201.76 |
| Electric light | — | — | 58,775.87 | 111,754.05 |
| Water | — | 22,905.76 | — | 26,447.71 |
| All other | — | — | — | — |
| Cemeteries | 1,415.10 | — | — | 272.25 |
| Interest | 8,119.07 | 4,663.36 | 3,043.37 | 11,183.34 |
| On sinking funds | — | 1,450.83 | — | 4,139.81 |
| On trust and investment funds | 5,965.69 | 972.17 | 604.67 | 277.29 |
| All other | 2,153.38 | 2,240.36 | 2,438.70 | 6,766.24 |
| NON-REVENUE. | \$267,698.03 | \$303,596.09 | \$134,892.10 | \$206,385.17 |
| Offsets to outlays | 56,851.75 | 5,937.06 | — | 424.80 |
| Departmental | 56,851.75 | 2,710.54 | — | 424.80 |
| Public service enterprises | — | 3,226.52 | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 188,333.33 | 255,398.35 | 107,260.63 | 184,362.66 |
| Loans, general purposes | 15,000.00 | 50,000.00 | 67,000.00 | 78,000.00 |
| Loans, public service enterprises | — | 15,000.00 | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 173,333.33 | 190,000.00 | 40,000.00 | 105,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | 398.35 | 260.63 | 1,362.66 |
| Transfers | 16.80 | — | 1,987.09 | 1,002.33 |
| From sinking funds | — | — | — | — |
| All other | 16.80 | — | 1,987.09 | 1,002.33 |
| Refunds | 262.26 | 456.93 | 44.52 | 1,108.32 |
| Agency, trust, and investment | 22,233.89 | 41,803.75 | 25,599.86 | 19,487.06 |
| Taxes and licenses for State | 10,800.00 | 16,506.06 | 10,604.04 | 11,900.00 |
| Taxes for county | 8,778.00 | 15,285.62 | 14,983.07 | 6,778.23 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 2,655.89 | 10,014.07 | 12.75 | 808.83 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$253,828.06 | \$363,244.78 | \$256,256.25 | \$459,520.24 |
| Premiums | — | 398.35 | 260.63 | 1,362.66 |
| Municipal indebtedness | 188,333.33 | 255,000.00 | 107,000.00 | 183,000.00 |
| Transfers and refunds | 279.06 | 456.93 | 2,031.61 | 2,110.65 |
| Agency, trust, and investment | 22,233.89 | 41,803.75 | 25,599.86 | 19,487.06 |
| Total receipts | \$464,674.34 | \$660,903.81 | \$391,148.35 | \$665,480.61 |
| Balance on hand, including funds | 72,848.16 | 80,663.78 | 26,040.07 | 56,863.36 |
| GRAND TOTAL | \$537,522.50 | \$741,567.59 | \$417,188.42 | \$722,343.97 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Grafton POPULATION 6,973 | North Andover POPULATION 6,839 | South Hadley POPULATION 6,609 | Mansfield POPULATION 6,590 |
|--|--------------------------------|---|-------------------------------------|----------------------------------|
| Maintenance | \$161,534.84 | \$264,813.54 | \$219,577.34 | \$337,921.68 |
| <i>Departmental</i> | <i>157,460.01</i> | <i>242,815.41</i> | <i>178,788.42</i> | <i>212,712.41</i> |
| General government | 9,819.79 | 10,706.42 | 13,803.04 | 23,209.76 |
| Protection of persons and property | 13,583.37 | 26,302.65 | 6,944.13 | 22,079.63 |
| Health and sanitation | 4,206.61 | 15,248.54 | 8,097.97 | 11,809.84 |
| Highways | 29,106.79 | 59,718.59 | 33,838.30 | 37,700.79 |
| Charities | 13,692.71 | 15,967.49 | 12,026.21 | 15,715.37 |
| Soldiers' benefits | 602.00 | 558.00 | 144.00 | 2,201.42 |
| Schools | 80,735.36 | 100,674.29 | 96,769.49 | 90,273.50 |
| Libraries | 4,122.25 | 5,176.37 | 4,369.86 | 4,413.12 |
| Recreation | 323.70 | 2,682.90 | 413.07 | 405.25 |
| Pensions | — | — | — | — |
| Unclassified | 1,267.43 | 5,780.16 | 2,382.35 | 4,903.73 |
| <i>Public service enterprises</i> | <i>—</i> | <i>21,998.13</i> | <i>40,788.92</i> | <i>124,616.99</i> |
| Electric light | — | — | 40,788.92 | 103,807.43 |
| Water | — | 21,998.13 | — | 20,809.56 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>8,710.99</i> | <i>—</i> | <i>—</i> | <i>592.28</i> |
| <i>Administration of trust funds</i> | <i>363.84</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 8,594.69 | 15,673.55 | 4,261.24 | 16,883.35 |
| <i>Loans, general purposes</i> | <i>8,594.69</i> | <i>13,011.88</i> | <i>3,341.24</i> | <i>7,423.35</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>2,661.67</i> | <i>920.00</i> | <i>9,460.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 81,136.32 | 172,661.17 | 68,913.79 | 96,698.58 |
| <i>Departmental</i> | <i>80,840.78</i> | <i>149,450.48</i> | <i>67,256.34</i> | <i>94,010.49</i> |
| General government | 300.00 | 3,300.00 | — | — |
| Protection of persons and property | — | 4,425.05 | — | 701.04 |
| Health and sanitation | 522.91 | 74,135.37 | 5,270.87 | — |
| Highways | 74,415.01 | 20,596.33 | 2,571.00 | 2,044.70 |
| Charities | — | — | — | — |
| Schools | 4,820.21 | 46,993.73 | 49,414.47 | 90,751.01 |
| Libraries | — | — | — | 513.74 |
| Recreation | 782.65 | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>23,210.69</i> | <i>11,657.45</i> | <i>2,688.09</i> |
| Electric light | — | — | 11,657.45 | 2,688.09 |
| Water | — | 23,210.69 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>295.54</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 189,270.00 | 215,000.00 | 49,000.00 | 234,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>10,270.00</i> | <i>25,000.00</i> | <i>9,000.00</i> | <i>29,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>179,000.00</i> | <i>190,000.00</i> | <i>40,000.00</i> | <i>205,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 16.80 | — | 1,987.09 | 1,002.33 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>16.80</i> | <i>—</i> | <i>1,987.09</i> | <i>1,002.33</i> |
| Refunds | 262.26 | 456.93 | 44.52 | 1,108.32 |
| Agency, trust, and investment | 27,533.56 | 44,238.67 | 25,599.86 | 23,582.16 |
| <i>Taxes and licenses for State</i> | <i>10,800.00</i> | <i>16,506.06</i> | <i>10,604.04</i> | <i>11,900.00</i> |
| <i>Taxes for county</i> | <i>8,778.00</i> | <i>15,283.62</i> | <i>14,983.07</i> | <i>6,778.23</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>7,955.56</i> | <i>12,448.99</i> | <i>12.75</i> | <i>4,903.93</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$170,129.53 | \$280,487.09 | \$223,838.58 | \$354,805.03 |
| Permanent debt (except from sinking funds) | 10,270.00 | 25,000.00 | 9,000.00 | 29,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 81,136.32 | 172,661.17 | 68,913.79 | 96,698.58 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 179,000.00 | 190,000.00 | 40,000.00 | 205,000.00 |
| Transfers (except to sinking funds) and refunds | 279.06 | 456.93 | 2,031.61 | 2,110.65 |
| Agency, trust, and investment | 27,533.56 | 44,238.67 | 25,599.86 | 23,582.16 |
| Total payments | \$468,348.47 | \$712,843.86 | \$369,383.84 | \$711,696.42 |
| Balance on hand, including funds | 69,174.03 | 28,723.73 | 47,804.58 | 10,647.55 |
| GRAND TOTAL | \$537,522.50 | \$741,567.59 | \$417,188.42 | \$722,343.97 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Chelmsford POPULATION 6,573 | Spencer POPULATION 6,523 | Walpole POPULATION 6,508 | Millbury POPULATION 6,441 |
|---|-----------------------------------|--------------------------------|--------------------------------|---------------------------------|
| REVENUE. | \$242,990.55 | \$176,557.79 | \$423,736.39 | \$219,217.01 |
| General | 227,380.75 | 142,062.45 | 364,671.27 | 199,781.21 |
| Taxes | 224,310.26 | 140,195.15 | 360,181.10 | 197,246.37 |
| Property, poll, and income | 195,727.42 | 130,486.44 | 318,408.00 | 175,032.80 |
| Corporation, bank, etc. | 28,582.84 | 9,708.71 | 41,773.10 | 22,213.57 |
| Licenses and permits | 512.90 | 286.00 | 348.00 | 167.50 |
| Fines and forfeits | 307.57 | 125.89 | 1,115.00 | 47.51 |
| Grants and gifts | 2,250.02 | 1,455.41 | 3,027.17 | 2,292.71 |
| For expenses | 2,250.02 | 1,455.41 | 1,877.17 | 2,292.71 |
| For outlays | — | — | 1,150.00 | — |
| All other | — | — | — | 27.12 |
| Commercial | 15,609.80 | 34,495.34 | 59,065.12 | 19,435.80 |
| Special assessments | 437.42 | — | 144.75 | 1,489.81 |
| To meet expenses | 437.42 | — | 144.75 | — |
| To meet outlays | — | — | — | 1,489.81 |
| Privileges | — | — | — | — |
| Departmental | 8,708.59 | 14,314.56 | 15,255.36 | 10,857.60 |
| General government | 712.85 | 711.50 | 928.73 | 1,936.63 |
| Protection of persons and property | 610.86 | 88.95 | 658.18 | 224.94 |
| Health and sanitation | — | — | 406.23 | 20.00 |
| Highways | 192.99 | 138.71 | 3,388.37 | 567.70 |
| Charities | 1,836.27 | 8,455.60 | 1,027.54 | 4,346.54 |
| Soldiers' benefits | 567.00 | 742.00 | 93.50 | 738.00 |
| Schools | 1,677.12 | 787.80 | 5,291.50 | 55.00 |
| Libraries | — | 57.00 | 283.64 | 22.01 |
| Recreation | — | — | 202.72 | — |
| Unclassified | 3,111.50 | 3,333.00 | 2,974.95 | 2,946.78 |
| Public service enterprises | — | 11,076.90 | 41,701.93 | — |
| Electric light | — | — | — | — |
| Water | — | 11,076.90 | 41,701.93 | — |
| All other | — | — | — | — |
| Cemeteries | 1,922.00 | 731.44 | — | 5,487.45 |
| Interest | 4,541.79 | 8,372.44 | 1,963.08 | 1,600.94 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,402.80 | 5,932.96 | 146.51 | 122.62 |
| All other | 3,138.99 | 2,439.48 | 1,816.57 | 1,478.32 |
| NON-REVENUE. | \$133,770.08 | \$138,110.50 | \$333,044.16 | \$186,118.08 |
| Offsets to outlays | 23,994.00 | 16,567.01 | 8,165.23 | 4,252.19 |
| Departmental | 23,994.00 | 16,567.01 | 8,165.23 | 4,252.19 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 74,300.00 | 101,075.29 | 292,500.00 | 159,132.60 |
| Loans, general purposes | 11,300.00 | — | 14,500.00 | 39,000.00 |
| Loans, public service enterprises | — | — | 3,000.00 | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 63,000.00 | 101,075.29 | 275,000.00 | 120,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | 132.60 |
| Transfers | 685.00 | 2,334.69 | 992.93 | 432.91 |
| From sinking funds | — | — | — | — |
| All other | 685.00 | 2,334.69 | 992.93 | 432.91 |
| Refunds | 103.99 | 838.64 | 363.39 | 239.49 |
| Agency, trust, and investment | 34,687.09 | 17,294.87 | 31,022.61 | 22,060.89 |
| Taxes and licenses for State | 11,700.00 | 8,000.00 | 15,400.00 | 9,200.00 |
| Taxes for county | 9,310.60 | 6,503.00 | 14,878.74 | 7,478.00 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 2,298.42 | 2,791.87 | 743.87 | 5,382.89 |
| All other | 11,378.07 | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$266,984.55 | \$193,124.80 | \$431,901.62 | \$223,469.20 |
| Premiums | — | — | — | 132.60 |
| Municipal indebtedness | 74,300.00 | 101,075.29 | 292,500.00 | 159,000.00 |
| Transfers and refunds | 788.99 | 3,173.33 | 1,356.32 | 672.40 |
| Agency, trust, and investment | 34,687.09 | 17,294.87 | 31,022.61 | 22,060.89 |
| Total receipts | \$376,760.63 | \$314,668.29 | \$756,780.55 | \$405,335.09 |
| Balance on hand, including funds | 90,036.59 | 12,115.42 | 72,517.09 | 14,966.29 |
| GRAND TOTAL | \$466,797.22 | \$326,783.71 | \$829,297.64 | \$420,301.38 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Chelmsford POPULATION 6,573 | Spencer POPULATION 6,523 | Walpole POPULATION 6,508 | Millbury POPULATION 6,441 |
|--|-----------------------------------|--------------------------------|--------------------------------|---------------------------------|
| Maintenance | \$200,373.22 | \$149,559.70 | \$314,869.34 | \$166,538.91 |
| <i>Departmental</i> | <i>196,591.22</i> | <i>137,913.13</i> | <i>292,047.18</i> | <i>160,107.44</i> |
| General government | 10,301.53 | 9,193.19 | 15,660.76 | 11,983.09 |
| Protection of persons and property | 14,949.61 | 10,924.69 | 32,418.98 | 17,278.48 |
| Health and sanitation | 4,990.08 | 6,950.52 | 9,803.49 | 2,579.67 |
| Highways | 54,543.89 | 31,293.18 | 63,800.21 | 27,306.35 |
| Charities | 10,007.66 | 15,787.21 | 12,198.72 | 14,029.88 |
| Soldiers' benefits | 916.58 | 1,896.59 | 204.00 | 1,351.00 |
| Schools | 94,470.68 | 56,864.30 | 138,475.96 | 80,541.92 |
| Libraries | 3,199.00 | 2,489.70 | 6,537.36 | 2,777.64 |
| Recreation | 897.35 | 98.94 | 7,447.79 | 109.77 |
| Pensions | — | — | — | — |
| Unclassified | 2,314.84 | 2,414.81 | 5,499.91 | 2,149.64 |
| <i>Public service enterprises</i> | <i>—</i> | <i>8,224.57</i> | <i>22,822.16</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 8,224.57 | 22,822.16 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>3,782.00</i> | <i>955.11</i> | <i>—</i> | <i>6,431.47</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>2,466.89</i> | <i>—</i> | <i>—</i> |
| Interest | 7,055.20 | 4,088.44 | 20,730.46 | 6,687.32 |
| <i>Loans, general purposes</i> | <i>7,055.20</i> | <i>3,615.94</i> | <i>14,926.88</i> | <i>6,687.32</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>472.50</i> | <i>5,803.58</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 73,084.80 | 27,030.39 | 88,166.81 | 59,021.38 |
| <i>Departmental</i> | <i>78,084.80</i> | <i>23,348.06</i> | <i>78,734.89</i> | <i>69,021.88</i> |
| General government | 116.56 | — | — | 135.27 |
| Protection of persons and property | 1,998.39 | — | 10,257.34 | 227.01 |
| Health and sanitation | — | 1,144.76 | 221.75 | 1,250.00 |
| Highways | 38,835.82 | 22,203.30 | 67,910.80 | 12,688.26 |
| Charities | — | — | — | — |
| Schools | 36,355.03 | — | — | 44,720.84 |
| Libraries | — | — | — | — |
| Recreation | 779.00 | — | 345.00 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>3,682.33</i> | <i>9,431.92</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 3,682.33 | 9,431.92 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 92,086.00 | 91,375.29 | 325,919.08 | 135,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>29,086.00</i> | <i>10,300.00</i> | <i>50,919.08</i> | <i>15,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>63,000.00</i> | <i>81,075.29</i> | <i>275,000.00</i> | <i>120,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 685.00 | 2,334.69 | 992.93 | 432.91 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>685.00</i> | <i>2,334.69</i> | <i>992.93</i> | <i>432.91</i> |
| Refunds | 103.99 | 838.64 | 363.39 | 239.49 |
| Agency, trust, and investment | 36,404.89 | 18,515.79 | 31,005.99 | 21,868.30 |
| <i>Taxes and licenses for State</i> | <i>11,700.00</i> | <i>8,000.00</i> | <i>15,400.00</i> | <i>9,200.00</i> |
| <i>Taxes for county</i> | <i>9,310.60</i> | <i>6,503.00</i> | <i>14,878.74</i> | <i>7,478.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>4,016.22</i> | <i>4,012.79</i> | <i>727.25</i> | <i>5,190.30</i> |
| <i>All other</i> | <i>11,378.07</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$207,428.42 | \$153,648.14 | \$335,599.80 | \$173,226.23 |
| Permanent debt (except from sinking funds) | 29,086.00 | 10,300.00 | 50,919.08 | 15,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 73,084.80 | 27,030.39 | 88,166.81 | 59,021.38 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 63,000.00 | 81,075.29 | 275,000.00 | 120,000.00 |
| Transfers (except to sinking funds) and refunds | 788.99 | 3,173.33 | 1,356.32 | 672.40 |
| Agency, trust, and investment | 36,404.89 | 18,515.79 | 31,005.99 | 21,868.30 |
| Total payments | \$414,793.10 | \$293,742.94 | \$782,048.00 | \$390,283.31 |
| Balance on hand, including funds | 52,004.12 | 33,040.77 | 47,249.64 | 30,013.07 |
| GRAND TOTAL | \$466,797.22 | \$326,783.71 | \$829,297.64 | \$420,301.38 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Great Barrington POPULATION 6,405 | Dracut POPULATION 6,400 | Westborough POPULATION 6,348 | Agawam POPULATION 6,290 |
|---|--|-------------------------------|------------------------------------|-------------------------------|
| REVENUE. | \$235,042.65 | \$202,804.22 | \$167,513.32 | \$247,657.31 |
| General | 219,386.21 | 189,972.87 | 129,449.38 | 213,685.89 |
| Taxes | 216,999.70 | 186,573.75 | 127,509.59 | 208,666.94 |
| Property, poll, and income | 183,083.07 | 172,830.00 | 123,380.57 | 202,520.90 |
| Corporation, bank, etc. | 33,916.63 | 13,743.75 | 4,129.02 | 6,146.04 |
| Licenses and permits | 617.00 | 374.00 | 197.50 | 1,302.00 |
| Fines and forfeits | 1,082.14 | 268.42 | 160.57 | 1,776.84 |
| Grants and gifts | 687.37 | 2,756.70 | 1,581.72 | 1,940.11 |
| For expenses | 687.37 | 2,756.70 | 1,581.72 | 1,940.11 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 15,656.44 | 12,831.35 | 38,063.94 | 33,971.42 |
| Special assessments | — | 931.29 | 1,847.33 | 1,233.74 |
| To meet expenses | — | 931.29 | 1,847.33 | 1,223.74 |
| To meet outlays | — | — | — | — |
| Privileges | 40.00 | — | — | — |
| Departmental | 13,895.01 | 7,501.08 | 13,975.32 | 4,936.41 |
| General government | 2,135.18 | — | 1,893.67 | 5.00 |
| Protection of persons and property | 198.94 | 673.37 | 484.86 | 169.23 |
| Health and sanitation | — | 350.00 | 5,096.94 | — |
| Highways | 952.87 | — | 233.04 | — |
| Charities | 10.00 | 3,365.74 | 1,962.13 | 1,220.60 |
| Soldiers' benefits | 432.00 | 210.00 | 1,157.00 | 168.00 |
| Schools | 5,827.81 | 282.07 | 614.04 | 391.44 |
| Libraries | 1,024.76 | 14.00 | 67.23 | 276.00 |
| Recreation | 6.10 | — | — | — |
| Unclassified | 3,307.35 | 2,605.90 | 2,466.41 | 2,706.14 |
| Public service enterprises | — | 5.82 | 13,234.83 | 19,910.26 |
| Electric light | — | — | — | — |
| Water | — | — | 13,234.83 | 19,910.26 |
| All other | — | 5.82 | — | — |
| Cemeteries | 744.25 | 96.00 | 2,867.00 | — |
| Interest | 977.13 | 4,297.16 | 6,139.46 | 7,901.01 |
| On sinking funds | — | — | 2,228.78 | — |
| On trust and investment funds | 68.24 | 204.98 | 1,368.93 | 656.69 |
| All other | 908.94 | 4,092.18 | 2,541.75 | 7,244.32 |
| NON-REVENUE. | \$159,174.44 | \$162,190.54 | \$145,658.75 | \$259,676.99 |
| Offsets to outlays | 50.00 | 7,200.00 | 19,383.04 | — |
| Departmental | 50.00 | 7,200.00 | 19,383.04 | — |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 120,000.00 | 142,000.00 | 97,520.10 | 243,958.40 |
| Loans, general purposes | — | — | 7,500.00 | 130,000.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 120,000.00 | 142,000.00 | 90,000.00 | 113,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | 20.10 | 958.40 |
| Transfers | 1,469.29 | 585.16 | 5,531.85 | — |
| From sinking funds | — | — | — | — |
| All other | 1,469.29 | 585.16 | 5,531.85 | — |
| Refunds | 122.34 | 77.10 | 88.46 | 97.47 |
| Agency, trust, and investment | 37,532.81 | 12,328.28 | 23,135.30 | 15,621.12 |
| Taxes and licenses for State | 17,154.50 | 6,800.00 | 7,000.00 | 9,800.00 |
| Taxes for county | 18,656.56 | 5,411.29 | 5,690.00 | 5,789.28 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 1,721.75 | 116.99 | 10,445.30 | 31.84 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$235,092.65 | \$210,004.22 | \$186,896.36 | \$247,657.31 |
| Premiums | — | — | 20.10 | 958.40 |
| Municipal indebtedness | 120,000.00 | 142,000.00 | 97,500.00 | 243,000.00 |
| Transfers and refunds | 1,591.63 | 662.26 | 5,620.31 | 97.47 |
| Agency, trust, and investment | 37,532.81 | 12,328.28 | 23,135.30 | 15,621.12 |
| Total receipts | \$394,217.09 | \$364,994.76 | \$313,172.07 | \$507,334.30 |
| Balance on hand, including funds | 37,992.22 | 41,027.64 | 24,309.77 | 3,946.51 |
| GRAND TOTAL | \$432,209.31 | \$406,022.40 | \$337,481.84 | \$511,280.81 |

Graded According to Population of 1925—Continued.

| PAYMENTS. | Great Barrington POPULATION 6,405 | Dracut POPULATION 6,400 | Westborough POPULATION 6,348 | Agawam POPULATION 6,290 |
|--|--|-------------------------------|------------------------------------|-------------------------------|
| Maintenance | \$182,231.05 | \$138,773.25 | \$134,579.35 | \$168,974.47 |
| <i>Departmental</i> | <i>179,057.68</i> | <i>138,552.25</i> | <i>123,888.87</i> | <i>157,780.65</i> |
| General government | 12,895.13 | 10,463.04 | 8,508.40 | 8,861.84 |
| Protection of persons and property | 9,946.40 | 11,803.31 | 15,050.18 | 6,807.36 |
| Health and sanitation | 7,941.75 | 3,548.89 | 5,516.10 | 6,734.98 |
| Highways | 35,880.69 | 17,606.99 | 29,674.64 | 22,333.80 |
| Charities | 10,379.76 | 9,137.19 | 9,250.32 | 3,692.57 |
| Soldiers' benefits | 901.20 | 381.50 | 2,454.00 | 194.00 |
| Schools | 89,251.75 | 81,862.40 | 47,463.46 | 106,927.99 |
| Libraries | 8,985.49 | 1,791.78 | 3,625.07 | 1,172.66 |
| Recreation | 1,342.17 | 188.46 | 300.00 | — |
| Pensions | — | — | — | — |
| Unclassified | 1,533.34 | 1,768.69 | 2,046.70 | 1,055.45 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>6,583.90</i> | <i>11,178.82</i> |
| Electric light | — | — | — | — |
| Water | — | — | 6,583.90 | 11,178.82 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>3,173.37</i> | <i>221.00</i> | <i>4,106.58</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>15.00</i> |
| Interest | 11,055.43 | 7,769.18 | 7,289.89 | 22,724.21 |
| <i>Loans, general purposes</i> | <i>11,055.43</i> | <i>7,769.18</i> | <i>6,289.89</i> | <i>18,222.96</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>1,000.00</i> | <i>4,501.25</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 14,417.14 | 54,941.76 | 36,520.93 | 134,352.14 |
| <i>Departmental</i> | <i>14,417.14</i> | <i>54,941.76</i> | <i>36,520.93</i> | <i>134,352.14</i> |
| General government | — | — | — | — |
| Protection of persons and property | 275.00 | 1,227.00 | 1,480.70 | — |
| Health and sanitation | — | — | 4,736.85 | — |
| Highways | 13,102.74 | 8,349.11 | 29,019.33 | 86,352.14 |
| Charities | — | — | — | — |
| Schools | 793.90 | 45,365.65 | 1,284.05 | 48,000.00 |
| Libraries | — | — | — | — |
| Recreation | 245.50 | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 153,200.00 | 162,500.00 | 88,650.00 | 157,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>33,200.00</i> | <i>17,500.00</i> | <i>8,650.00</i> | <i>34,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>120,000.00</i> | <i>145,000.00</i> | <i>80,000.00</i> | <i>123,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 1,469.29 | 585.16 | 5,531.85 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>4,400.00</i> | <i>—</i> |
| <i>All other</i> | <i>1,469.29</i> | <i>585.16</i> | <i>1,131.85</i> | <i>—</i> |
| Refunds | 122.34 | 77.10 | 88.46 | 97.47 |
| Agency, trust, and investment | 37,601.05 | 12,307.29 | 30,023.66 | 15,621.12 |
| <i>Taxes and licenses for State</i> | <i>17,154.50</i> | <i>6,800.00</i> | <i>7,000.00</i> | <i>9,800.00</i> |
| <i>Taxes for county</i> | <i>18,656.56</i> | <i>5,411.29</i> | <i>5,690.00</i> | <i>5,789.28</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,789.99</i> | <i>96.00</i> | <i>17,333.66</i> | <i>31.84</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$193,286.48 | \$146,542.43 | \$141,869.24 | \$191,698.68 |
| Permanent debt (except from sinking funds) | 33,200.00 | 17,500.00 | 8,650.00 | 34,000.00 |
| Sinking fund requirements from revenue | — | — | 4,400.00 | — |
| Outlays | 14,417.14 | 54,941.76 | 36,520.93 | 134,352.14 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 120,000.00 | 145,000.00 | 80,000.00 | 123,000.00 |
| Transfers (except to sinking funds) and refunds | 1,591.63 | 662.26 | 1,220.31 | 97.47 |
| Agency, trust, and investment | 37,601.05 | 12,307.29 | 30,023.66 | 15,621.12 |
| Total payments | \$400,096.30 | \$376,953.74 | \$302,684.14 | \$498,769.41 |
| Balance on hand, including funds | 32,113.01 | 29,068.66 | 34,797.70 | 12,511.40 |
| GRAND TOTAL | \$432,209.31 | \$406,022.40 | \$337,481.84 | \$511,280.81 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Winchendon POPULATION 6,173 | Uxbridge POPULATION 6,172 | Hingham POPULATION 6,158 | Ipswich POPULATION 6,055 |
|--|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|
| REVENUE. | \$239,089.53 | \$210,258.29 | \$418,569.72 | \$331,034.11 |
| General | 204,060.12 | 180,911.82 | 302,779.86 | 226,069.78 |
| <i>Taxes</i> | <i>193,044.67</i> | <i>179,082.90</i> | <i>298,621.81</i> | <i>223,804.54</i> |
| Property, poll, and income | 174,487.86 | 160,753.21 | 290,011.52 | 201,862.64 |
| Corporation, bank, etc. | 18,556.81 | 18,329.69 | 8,610.29 | 21,941.90 |
| <i>Licenses and permits</i> | <i>561.50</i> | <i>192.50</i> | <i>308.50</i> | <i>452.00</i> |
| <i>Fines and forfeits</i> | <i>1,204.66</i> | <i>605.34</i> | <i>2,597.39</i> | <i>1,206.62</i> |
| <i>Grants and gifts</i> | <i>9,249.29</i> | <i>1,031.08</i> | <i>1,252.16</i> | <i>606.62</i> |
| For expenses | 9,249.29 | 1,031.08 | 1,252.16 | 606.62 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 35,029.41 | 29,346.47 | 115,789.86 | 104,964.33 |
| <i>Special assessments</i> | <i>348.06</i> | <i>1,790.36</i> | <i>4,008.94</i> | <i>2,213.90</i> |
| To meet expenses | 348.06 | 51.85 | 4,008.94 | 2,213.90 |
| To meet outlays | — | 1,738.51 | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>10,167.27</i> | <i>8,780.41</i> | <i>19,366.29</i> | <i>13,243.17</i> |
| General government | 923.80 | 1,638.30 | 390.36 | 706.92 |
| Protection of persons and property | 135.47 | 246.85 | 1,107.05 | 429.96 |
| Health and sanitation | — | — | 456.20 | 197.14 |
| Highways | 381.68 | 780.45 | 765.59 | 190.64 |
| Charities | 4,458.89 | 321.40 | 3,075.88 | 2,294.80 |
| Soldiers' benefits | 638.00 | 366.00 | 900.00 | 1,195.00 |
| Schools | 444.66 | 2,308.57 | 9,770.81 | 4,165.45 |
| Libraries | 100.00 | 177.36 | — | — |
| Recreation | — | — | — | — |
| Unclassified | 3,084.77 | 2,941.48 | 2,900.40 | 4,063.26 |
| <i>Public service enterprises</i> | <i>16,201.73</i> | <i>14,325.30</i> | <i>87,354.40</i> | <i>81,257.97</i> |
| Electric light | — | — | 87,354.40 | 60,993.55 |
| Water | 16,201.73 | 14,325.30 | — | 20,217.17 |
| All other | — | — | — | 47.25 |
| <i>Cemeteries</i> | <i>3,959.61</i> | <i>25.00</i> | — | <i>1,354.00</i> |
| <i>Interest</i> | <i>4,352.74</i> | <i>4,425.40</i> | <i>5,060.23</i> | <i>6,395.29</i> |
| On sinking funds | — | — | — | 4,005.71 |
| On trust and investment funds | 2,757.73 | 2,887.48 | 1,054.51 | 62.62 |
| All other | 1,595.01 | 1,537.92 | 4,005.72 | 2,826.96 |
| NON-REVENUE. | \$135,897.15 | \$160,838.35 | \$266,612.95 | \$565,040.88 |
| Offsets to outlays | 194.85 | — | — | 917.02 |
| <i>Departmental</i> | <i>96.00</i> | — | — | — |
| <i>Public service enterprises</i> | <i>98.85</i> | — | — | <i>917.02</i> |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 110,000.00 | 135,000.00 | 230,314.30 | 275,263.95 |
| <i>Loans, general purposes</i> | — | — | <i>70,000.00</i> | <i>4,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | <i>37,000.00</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>110,000.00</i> | <i>135,000.00</i> | <i>160,000.00</i> | <i>234,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | <i>314.30</i> | <i>263.95</i> |
| Transfers | 60.00 | 2,113.97 | 682.81 | 130,020.20 |
| <i>From sinking funds</i> | — | — | — | <i>130,000.00</i> |
| <i>All other</i> | 60.00 | 2,113.97 | 682.81 | <i>20.20</i> |
| Refunds | 163.75 | 455.07 | 647.01 | 235.69 |
| Agency, trust, and investment | 25,478.55 | 23,269.31 | 34,968.83 | 158,604.02 |
| <i>Taxes and licenses for State</i> | <i>10,700.00</i> | <i>11,700.00</i> | <i>15,600.00</i> | <i>11,800.00</i> |
| <i>Taxes for county</i> | <i>8,697.00</i> | <i>9,610.00</i> | <i>18,741.83</i> | <i>10,930.10</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>6,081.55</i> | <i>2,059.31</i> | <i>727.00</i> | <i>135,873.92</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$239,284.38 | \$210,258.29 | \$418,569.72 | \$331,951.13 |
| Premiums | — | — | 314.30 | 263.95 |
| Municipal indebtedness | 110,000.00 | 135,000.00 | 230,000.00 | 275,000.00 |
| Transfers and refunds | 223.75 | 2,569.04 | 1,329.82 | 130,255.89 |
| Agency, trust, and investment | 25,478.55 | 23,269.31 | 34,968.83 | 158,604.02 |
| Total receipts | \$374,986.68 | \$371,096.64 | \$685,182.67 | \$896,074.99 |
| Balance on hand, including funds | 51,544.50 | 62,326.66 | 48,791.17 | 31,630.59 |
| GRAND TOTAL | \$426,531.18 | \$433,423.30 | \$733,973.84 | \$927,705.58 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Winchendon POPULATION 6,173 | Uxbridge POPULATION 6,172 | Hingham POPULATION 6,158 | Ipswich POPULATION 6,055 |
|--|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|
| Maintenance | \$208,926.15 | \$149,218.61 | \$323,524.98 | \$258,071.22 |
| <i>Departmental</i> | <i>190,792.49</i> | <i>133,730.62</i> | <i>254,139.37</i> | <i>202,717.75</i> |
| General government | 11,378.07 | 11,522.09 | 17,643.30 | 18,552.04 |
| Protection of persons and property | 15,604.34 | 7,141.52 | 46,373.60 | 26,508.88 |
| Health and sanitation | 3,829.42 | 3,301.13 | 11,692.70 | 7,883.52 |
| Highways | 48,415.45 | 33,255.91 | 58,133.86 | 43,153.33 |
| Charities | 15,681.39 | 9,109.67 | 13,065.36 | 13,475.95 |
| Soldiers' benefits | 1,849.88 | 867.35 | 1,691.48 | 2,913.00 |
| Schools | 86,671.11 | 62,147.35 | 90,790.58 | 85,199.65 |
| Libraries | 4,199.10 | 3,933.54 | 286.51 | 20.20 |
| Recreation | 1,288.30 | 205.65 | 5,500.18 | 1,096.26 |
| Pensions | 189.60 | — | — | 300.00 |
| Unclassified | 1,685.83 | 2,246.41 | 8,961.80 | 3,614.92 |
| <i>Public service enterprises</i> | <i>13,448.43</i> | <i>15,462.99</i> | <i>69,384.86</i> | <i>52,757.20</i> |
| Electric light | — | — | 69,384.86 | 42,692.24 |
| Water | 13,448.43 | 15,452.99 | — | 9,903.21 |
| All other | — | — | — | 161.75 |
| <i>Cemeteries</i> | <i>4,685.23</i> | <i>25.00</i> | <i>—</i> | <i>2,596.27</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>10.00</i> | <i>.75</i> | <i>—</i> |
| Interest | 6,922.34 | 8,691.92 | 7,697.80 | 19,090.41 |
| <i>Loans, general purposes</i> | <i>6,422.34</i> | <i>6,076.88</i> | <i>7,697.80</i> | <i>11,404.37</i> |
| <i>Loans, public service enterprises</i> | <i>500.00</i> | <i>2,615.04</i> | <i>—</i> | <i>7,686.04</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 17,118.54 | 46,379.31 | 99,547.74 | 75,915.32 |
| <i>Departmental</i> | <i>13,485.57</i> | <i>41,164.11</i> | <i>84,739.65</i> | <i>54,987.15</i> |
| General government | — | — | 265.05 | — |
| Protection of persons and property | 330.63 | 781.69 | 6,137.85 | — |
| Health and sanitation | 3,234.38 | — | — | 42,123.72 |
| Highways | 2,359.16 | 37,405.85 | 12,038.05 | 11,703.44 |
| Charities | — | 976.57 | — | — |
| Schools | 7,561.40 | 2,000.00 | 64,745.90 | 1,159.99 |
| Libraries | — | — | — | — |
| Recreation | — | — | 1,552.80 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>3,632.97</i> | <i>5,215.20</i> | <i>14,808.09</i> | <i>20,928.17</i> |
| Electric light | — | — | 14,808.09 | 10,971.38 |
| Water | 3,632.97 | 5,215.20 | — | 9,956.79 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 143,000.00 | 188,075.00 | 187,898.91 | 372,450.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>130,000.00</i> |
| <i>From revenue and other sources</i> | <i>23,000.00</i> | <i>23,075.00</i> | <i>27,898.91</i> | <i>22,050.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>37,000.00</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>120,000.00</i> | <i>165,000.00</i> | <i>160,000.00</i> | <i>183,400.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 60.00 | 2,113.97 | 682.81 | 130,020.20 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>60.00</i> | <i>2,113.97</i> | <i>682.81</i> | <i>130,020.20</i> |
| Refunds | 163.75 | 455.07 | 647.01 | 235.69 |
| Agency, trust, and investment | 25,767.45 | 23,253.19 | 34,587.83 | 29,903.60 |
| <i>Taxes and licenses for State</i> | <i>10,700.00</i> | <i>11,700.00</i> | <i>15,500.00</i> | <i>11,800.00</i> |
| <i>Taxes for county</i> | <i>8,697.00</i> | <i>9,510.00</i> | <i>18,741.83</i> | <i>10,930.10</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>6,370.45</i> | <i>2,043.19</i> | <i>346.00</i> | <i>7,173.50</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$215,848.49 | \$157,910.53 | \$331,222.78 | \$277,161.63 |
| Permanent debt (except from sinking funds) | 23,000.00 | 23,075.00 | 27,898.91 | 22,050.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 17,118.54 | 46,379.31 | 99,547.74 | 75,915.32 |
| Permanent debt from sinking funds | — | — | — | 130,000.00 |
| Bonds refunded, current year | — | — | — | 37,000.00 |
| Temporary loans | 120,000.00 | 165,000.00 | 160,000.00 | 183,400.00 |
| Transfers (except to sinking funds) and refunds | 223.75 | 2,569.04 | 1,329.82 | 130,255.89 |
| Agency, trust, and investment | 25,767.45 | 23,253.19 | 34,587.83 | 29,903.60 |
| Total payments | \$401,958.23 | \$418,187.07 | \$654,587.08 | \$885,686.44 |
| Balance on hand, including funds | 24,572.95 | 15,236.23 | 79,386.76 | 42,019.14 |
| GRAND TOTAL | \$426,531.18 | \$433,423.30 | \$733,973.84 | \$927,705.58 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Amherst POPULATION 5,972 | Canton POPULATION 5,896 | Abington POPULATION 5,882 | Shrewsbury POPULATION 5,819 |
|--|--------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| REVENUE. | \$242,657.28 | \$259,582.64 | \$225,806.90 | \$285,223.13 |
| General | 213,381.64 | 224,039.59 | 187,025.63 | 200,833.05 |
| <i>Taxes</i> | <i>210,650.65</i> | <i>221,916.33</i> | <i>186,263.84</i> | <i>196,173.80</i> |
| Property, poll, and income | 201,774.95 | 201,487.86 | 177,067.49 | 194,951.80 |
| Corporation, bank, etc. | 8,875.70 | 20,428.47 | 9,196.35 | 1,222.00 |
| <i>Licenses and permits</i> | <i>648.88</i> | <i>411.00</i> | <i>139.00</i> | <i>1,872.00</i> |
| <i>Fines and forfeits</i> | <i>1,000.50</i> | <i>1,102.00</i> | <i>199.22</i> | <i>567.00</i> |
| <i>Grants and gifts</i> | <i>1,081.61</i> | <i>610.26</i> | <i>423.57</i> | <i>2,220.25</i> |
| For expenses | 1,081.61 | 610.26 | 423.57 | 2,220.25 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 29,275.64 | 35,543.05 | 38,781.27 | 84,390.08 |
| <i>Special assessments</i> | <i>3,766.90</i> | <i>417.78</i> | — | <i>284.05</i> |
| To meet expenses | 3,265.00 | — | — | 284.05 |
| To meet outlays | 501.90 | 417.78 | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>21,498.08</i> | <i>10,997.08</i> | <i>9,271.03</i> | <i>4,871.68</i> |
| General government | 3,318.45 | 732.31 | — | 982.60 |
| Protection of persons and property | 258.36 | 1,150.11 | 719.80 | 242.50 |
| Health and sanitation | 1,860.85 | 375.71 | 410.27 | — |
| Highways | 122.12 | 1,206.00 | 125.54 | 294.25 |
| Charities | 415.73 | 2,786.22 | 2,166.26 | 499.00 |
| Soldiers' benefits | 576.00 | 282.00 | 2,193.50 | 246.00 |
| Schools | 12,059.89 | 1,376.66 | 120.00 | 242.36 |
| Libraries | — | 124.73 | 215.51 | 179.82 |
| Recreation | — | — | — | — |
| Unclassified | 2,886.68 | 2,963.34 | 3,320.15 | 2,185.15 |
| <i>Public service enterprises</i> | <i>—</i> | <i>18,628.83</i> | <i>26,343.37</i> | <i>68,883.23</i> |
| Electric light | — | — | — | 55,127.95 |
| Water | — | 18,628.83 | 26,343.37 | 13,755.28 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>825.08</i> | <i>3,230.78</i> | — | <i>1,958.55</i> |
| <i>Interest</i> | <i>3,185.58</i> | <i>2,268.58</i> | <i>3,166.87</i> | <i>3,392.57</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 682.42 | 311.18 | 231.79 | 2,677.11 |
| All other | 2,503.16 | 1,957.40 | 2,935.08 | 5,715.46 |
| NON-REVENUE. | \$131,602.46 | \$221,322.01 | \$233,384.74 | \$296,043.72 |
| Offsets to outlays | 19,051.75 | 26,324.75 | — | 12,744.55 |
| <i>Departmental</i> | <i>19,051.75</i> | <i>26,244.75</i> | — | <i>10,113.16</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>80.00</i> | — | <i>2,421.39</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | — | <i>210.00</i> |
| Municipal indebtedness | 78,000.00 | 164,022.22 | 211,452.69 | 244,232.40 |
| <i>Loans, general purposes</i> | <i>28,000.00</i> | <i>8,000.00</i> | — | <i>34,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>50,000.00</i> | <i>156,000.00</i> | <i>209,000.00</i> | <i>210,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | <i>2,452.69</i> | — |
| <i>Premiums</i> | — | <i>22.22</i> | — | <i>232.40</i> |
| Transfers | — | 547.20 | — | 5,991.85 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | — | <i>547.20</i> | — | <i>5,991.85</i> |
| Refunds | 64.20 | 482.43 | 41.06 | 496.62 |
| Agency, trust, and investment | 34,486.51 | 29,945.41 | 21,890.99 | 32,578.30 |
| <i>Taxes and licenses for State</i> | <i>13,100.00</i> | <i>13,300.00</i> | <i>9,900.00</i> | <i>8,618.00</i> |
| <i>Taxes for county</i> | <i>18,516.82</i> | <i>12,849.82</i> | <i>11,970.60</i> | <i>6,990.00</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>2,869.69</i> | <i>3,795.59</i> | <i>20.39</i> | <i>16,970.30</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$261,709.03 | \$285,907.39 | \$225,806.90 | \$297,967.68 |
| Premiums | — | 22.22 | — | 232.40 |
| Municipal indebtedness | 78,000.00 | 164,000.00 | 211,452.69 | 244,000.00 |
| Transfers and refunds | 64.20 | 1,029.63 | 41.06 | 6,488.47 |
| Agency, trust, and investment | 34,486.51 | 29,945.41 | 21,890.99 | 32,578.30 |
| Total receipts | \$374,259.74 | \$480,904.65 | \$459,191.64 | \$581,266.85 |
| <i>Balance on hand, including funds</i> | <i>33,973.43</i> | <i>32,102.46</i> | <i>11,036.14</i> | <i>102,771.37</i> |
| GRAND TOTAL | \$408,233.17 | \$513,007.11 | \$470,227.78 | \$684,038.22 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Amherst POPULATION 5,972 | Canton POPULATION 5,896 | Abington POPULATION 5,882 | Shrewsbury POPULATION 5,819 |
|--|--------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Maintenance | \$197,354.81 | \$214,255.74 | \$190,362.79 | \$215,615.28 |
| <i>Departmental</i> | <i>196,773.86</i> | <i>193,173.73</i> | <i>173,060.64</i> | <i>162,541.44</i> |
| General government | 13,187.29 | 14,790.56 | 8,428.39 | 12,335.69 |
| Protection of persons and property | 17,855.87 | 25,805.26 | 17,321.07 | 12,977.25 |
| Health and sanitation | 8,768.41 | 11,449.18 | 4,957.95 | 4,143.97 |
| Highways | 39,945.21 | 44,012.95 | 32,080.23 | 34,476.50 |
| Charities | 3,400.07 | 14,292.67 | 12,530.76 | 6,253.44 |
| Soldiers' benefits | 532.00 | 681.00 | 2,200.00 | 1,004.10 |
| Schools | 108,581.11 | 67,995.50 | 88,186.78 | 73,647.26 |
| Libraries | 212.31 | 4,241.76 | 4,055.76 | 5,022.56 |
| Recreation | 767.28 | 4,167.54 | 312.70 | 497.19 |
| Pensions | — | — | — | — |
| Unclassified | 2,524.31 | 5,737.31 | 2,987.00 | 2,183.48 |
| <i>Public service enterprises</i> | <i>—</i> | <i>16,606.38</i> | <i>17,302.15</i> | <i>60,126.08</i> |
| Electric light | — | — | — | 45,417.91 |
| Water | — | 16,606.38 | 17,302.15 | 14,708.17 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,580.95</i> | <i>4,475.63</i> | <i>—</i> | <i>2,944.01</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>3.76</i> |
| Interest | 5,197.50 | 8,682.47 | 8,595.42 | 19,292.20 |
| <i>Loans, general purposes</i> | <i>5,197.50</i> | <i>7,962.47</i> | <i>5,575.42</i> | <i>15,425.29</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>720.00</i> | <i>3,020.00</i> | <i>3,866.91</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 50,178.67 | 57,611.59 | 19,530.05 | 87,642.65 |
| <i>Departmental</i> | <i>50,178.67</i> | <i>53,334.62</i> | <i>11,073.55</i> | <i>46,402.52</i> |
| General government | — | — | — | — |
| Protection of persons and property | 184.83 | — | 4,574.18 | 4,319.98 |
| Health and sanitation | 423.01 | — | — | — |
| Highways | 43,244.40 | 48,867.75 | 4,970.77 | 9,848.74 |
| Charities | — | — | — | — |
| Schools | 6,275.68 | 4,466.87 | — | 32,077.58 |
| Libraries | — | — | — | 156.22 |
| Recreation | 50.75 | — | — | — |
| Unclassified | — | — | 1,528.60 | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>4,276.97</i> | <i>8,456.50</i> | <i>41,240.13</i> |
| Electric light | — | — | — | 13,048.78 |
| Water | — | 4,276.97 | 8,456.50 | 28,191.35 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 61,920.00 | 153,835.04 | 225,339.29 | 268,250.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>11,920.00</i> | <i>23,835.04</i> | <i>11,700.00</i> | <i>24,250.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>50,000.00</i> | <i>130,000.00</i> | <i>212,000.00</i> | <i>244,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>1,639.29</i> | <i>—</i> |
| Transfers | — | 547.20 | — | 5,991.85 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>547.20</i> | <i>—</i> | <i>5,991.85</i> |
| Refunds | 64.20 | 482.43 | 41.06 | 496.62 |
| Agency, trust, and investment | 34,436.72 | 29,514.39 | 22,059.03 | 33,062.54 |
| <i>Taxes and licenses for State</i> | <i>13,100.00</i> | <i>13,300.00</i> | <i>9,900.00</i> | <i>8,618.00</i> |
| <i>Taxes for county</i> | <i>18,516.82</i> | <i>12,849.82</i> | <i>11,970.60</i> | <i>6,990.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>2,819.90</i> | <i>3,364.57</i> | <i>188.43</i> | <i>17,454.54</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |

RECAPITULATION.

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Maintenance and interest | \$202,552.31 | \$222,938.21 | \$198,958.21 | \$234,907.48 |
| Permanent debt (except from sinking funds) | 11,920.00 | 23,835.04 | 11,700.00 | 24,250.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 50,178.67 | 57,611.59 | 19,530.05 | 87,642.65 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 50,000.00 | 130,000.00 | 213,639.29 | 244,000.00 |
| Transfers (except to sinking funds) and refunds | 64.20 | 1,029.63 | 41.06 | 6,488.47 |
| Agency, trust, and investment | 34,436.72 | 29,514.39 | 22,059.03 | 33,062.54 |
| Total payments | \$349,151.90 | \$464,928.86 | \$465,927.64 | \$630,351.14 |
| <i>Balance on hand, including funds</i> | <i>59,081.27</i> | <i>48,078.25</i> | <i>4,300.14</i> | <i>53,687.08</i> |
| GRAND TOTAL | \$408,233.17 | \$513,007.11 | \$470,227.78 | \$684,038.22 |

1 Includes \$720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Barnstable POPULATION 5,774 | Randolph POPULATION 5,644 | Wareham POPULATION 5,594 | Easton POPULATION 5,333 |
|--|-----------------------------------|---------------------------------|--------------------------------|-------------------------------|
| REVENUE. | \$391,585.48 | \$157,773.72 | \$202,239.37 | \$190,060.82 |
| General | 374,033.26 | 128,698.42 | 188,124.64 | 174,215.28 |
| <i>Taxes</i> | <i>360,021.01</i> | <i>126,035.97</i> | <i>182,346.20</i> | <i>156,390.93</i> |
| Property, poll, and income | 348,846.07 | 120,483.59 | 167,234.97 | 144,260.44 |
| Corporation, bank, etc. | 11,174.94 | 5,552.38 | 15,111.23 | 12,130.49 |
| <i>Licenses and permits</i> | <i>2,739.50</i> | <i>247.66</i> | <i>2,128.35</i> | <i>303.50</i> |
| <i>Fines and forfeits</i> | <i>1,195.00</i> | <i>1,122.95</i> | <i>2,728.00</i> | <i>246.50</i> |
| <i>Grants and gifts</i> | <i>10,077.75</i> | <i>1,291.85</i> | <i>922.09</i> | <i>17,274.35</i> |
| For expenses | 1,077.75 | 1,291.85 | 922.09 | 8,490.79 |
| For outlays | 9,000.00 | — | — | 8,783.56 |
| <i>All other</i> | — | — | — | — |
| Commercial | 17,552.22 | 29,075.30 | 14,114.73 | 15,845.54 |
| <i>Special assessments</i> | — | — | 274.75 | 614.43 |
| To meet expenses | — | — | 274.75 | 614.43 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>1,290.00</i> | — | 613.00 | — |
| <i>Departmental</i> | <i>13,650.89</i> | 10,107.97 | 11,203.59 | 14,081.25 |
| General government | — | 1,909.94 | 169.40 | 3.60 |
| Protection of persons and property | 1,022.16 | 399.59 | 143.92 | 221.06 |
| Health and sanitation | 167.15 | 332.63 | 375.00 | 143.64 |
| Highways | 142.26 | 18.96 | 49.75 | 170.04 |
| Charities | 7,800.78 | 2,257.80 | 950.91 | 7,921.55 |
| Soldiers' benefits | 870.00 | 1,905.00 | 1,239.00 | 630.00 |
| Schools | 484.16 | 680.63 | 4,790.55 | 2,189.98 |
| Libraries | — | — | — | — |
| Recreation | — | — | 400.00 | — |
| Unclassified | 3,164.38 | 2,603.42 | 3,085.06 | 2,801.38 |
| <i>Public service enterprises</i> | — | 15,229.72 | — | — |
| Electric light | — | — | — | — |
| Water | — | 15,229.72 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>969.26</i> | — | 788.10 | — |
| <i>Interest</i> | <i>1,642.07</i> | 3,737.61 | 1,235.29 | 1,149.86 |
| On sinking funds | — | 552.61 | — | — |
| On trust and investment funds | 671.10 | 1,095.30 | — | — |
| All other | 970.97 | 2,089.70 | 1,235.29 | 1,149.86 |
| NON-REVENUE. | \$569,563.76 | \$184,146.56 | \$59,458.94 | \$132,392.94 |
| Offsets to outlays | 17,210.00 | 63,865.44 | — | 9,673.93 |
| <i>Departmental</i> | <i>17,210.00</i> | 61,687.19 | — | 9,673.93 |
| <i>Public service enterprises</i> | — | 2,178.25 | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 497,718.83 | 103,100.00 | 25,000.00 | 85,000.00 |
| <i>Loans, general purposes</i> | <i>157,000.00</i> | 7,000.00 | — | — |
| <i>Loans, public service enterprises</i> | — | 6,100.00 | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>340,000.00</i> | 90,000.00 | 25,000.00 | 85,000.00 |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | <i>718.83</i> | — | — | — |
| Transfers | — | 1,537.71 | — | — |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | — | 1,537.71 | — | — |
| Refunds | 376.85 | 3,256.65 | 32.70 | 129.11 |
| Agency, trust, and investment | 54,258.08 | 12,386.76 | 34,426.24 | 37,589.90 |
| <i>Taxes and licenses for State</i> | <i>17,200.00</i> | 6,300.00 | 14,683.89 | 10,000.00 |
| <i>Taxes for county</i> | <i>35,075.51</i> | 6,086.76 | 17,049.02 | 5,695.99 |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>1,982.57</i> | — | 2,693.33 | 1,322.69 |
| <i>All other</i> | — | — | — | 20,571.22 |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$408,795.48 | \$221,639.16 | \$202,239.37 | \$199,734.75 |
| Premiums | 718.83 | — | — | — |
| Municipal indebtedness | 497,000.00 | 103,100.00 | 25,000.00 | 85,000.00 |
| Transfers and refunds | 376.85 | 4,794.36 | 32.70 | 129.11 |
| Agency, trust, and investment | 54,258.08 | 12,386.76 | 34,426.24 | 37,589.90 |
| Total receipts | \$961,149.24 | \$341,920.28 | \$261,698.31 | \$322,453.76 |
| <i>Balance on hand, including funds</i> | <i>23,410.28</i> | <i>16,439.26</i> | <i>76,103.84</i> | <i>6,827.91</i> |
| GRAND TOTAL | \$984,559.52 | \$358,359.54 | \$337,802.15 | \$329,281.67 |

Graded According to Population of 1925—Continued.

| PAYMENTS. | Barnstable POPULATION 5,774 | Randolph POPULATION 5,644 | Wareham POPULATION 5,594 | Easton POPULATION 5,333 |
|--|-----------------------------------|---------------------------------|--------------------------------|-------------------------------|
| Maintenance | \$226,027.32 | \$133,782.86 | \$180,133.34 | \$150,726.89 |
| <i>Departmental</i> | <i>224,237.96</i> | <i>123,072.67</i> | <i>176,773.64</i> | <i>150,726.89</i> |
| General government | 17,699.67 | 10,304.48 | 11,411.67 | 10,707.59 |
| Protection of persons and property | 23,448.64 | 10,747.42 | 15,241.98 | 7,737.28 |
| Health and sanitation | 11,610.38 | 3,741.27 | 8,242.01 | 7,636.86 |
| Highways | 33,840.89 | 18,797.25 | 29,313.08 | 20,193.88 |
| Charities | 24,898.37 | 9,408.57 | 12,496.28 | 12,321.40 |
| Soldiers' benefits | 1,170.50 | 1,776.25 | 3,150.35 | 1,443.56 |
| Schools | 100,626.59 | 65,312.72 | 90,543.06 | 85,458.98 |
| Libraries | 1,000.00 | 150.00 | 2,000.00 | — |
| Recreation | 2,245.95 | — | 1,173.23 | — |
| Pensions | — | — | — | 609.48 |
| Unclassified | 7,696.97 | 2,834.71 | 3,201.88 | 4,617.86 |
| <i>Public service enterprises</i> | <i>—</i> | <i>10,690.19</i> | <i>178.07</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 10,690.19 | — | — |
| All other | — | — | 178.07 | — |
| <i>Cemeteries</i> | <i>1,739.36</i> | <i>—</i> | <i>3,181.73</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>20.00</i> | <i>—</i> | <i>—</i> |
| Interest | 10,087.25 | 5,168.13 | 5,801.50 | 1,548.74 |
| <i>Loans, general purposes</i> | <i>10,087.25</i> | <i>4,768.13</i> | <i>5,801.50</i> | <i>1,548.74</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>400.00</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 285,375.19 | 75,627.32 | 10,097.50 | 30,312.68 |
| <i>Departmental</i> | <i>285,375.19</i> | <i>63,043.31</i> | <i>10,097.50</i> | <i>30,312.68</i> |
| General government | — | — | — | 330.00 |
| Protection of persons and property | 1,234.46 | 335.00 | 1,000.00 | 144.00 |
| Health and sanitation | — | — | — | — |
| Highways | 119,088.44 | 46,208.12 | 7,353.15 | 28,609.70 |
| Charities | — | — | — | — |
| Schools | 142,035.89 | 16,500.19 | 774.32 | 1,228.98 |
| Libraries | — | — | — | — |
| Recreation | 23,016.40 | — | 970.03 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>12,584.01</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 12,584.01 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 379,000.00 | 100,200.00 | 46,050.00 | 85,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>39,000.00</i> | <i>10,200.00</i> | <i>21,050.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>340,000.00</i> | <i>90,000.00</i> | <i>25,000.00</i> | <i>85,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | 1,537.71 | — | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>1,537.71</i> | <i>—</i> | <i>—</i> |
| Refunds | 376.85 | 3,256.65 | 32.70 | 129.11 |
| Agency, trust, and investment | 54,314.86 | 13,002.40 | 33,982.91 | 37,589.90 |
| <i>Taxes and licenses for State</i> | <i>17,200.00</i> | <i>6,300.00</i> | <i>14,683.89</i> | <i>10,000.00</i> |
| <i>Taxes for county</i> | <i>35,075.51</i> | <i>6,086.76</i> | <i>17,049.02</i> | <i>5,695.99</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>2,039.35</i> | <i>615.64</i> | <i>2,250.00</i> | <i>1,322.69</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>20,571.22</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$236,114.57 | \$138,950.99 | \$185,934.84 | \$152,275.63 |
| Permanent debt (except from sinking funds) | 39,000.00 | 10,200.00 | 21,050.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 285,375.19 | 75,627.32 | 10,097.50 | 30,312.68 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 340,000.00 | 90,000.00 | 25,000.00 | 85,000.00 |
| Transfers (except to sinking funds) and refunds | 376.85 | 4,794.36 | 32.70 | 129.11 |
| Agency, trust, and investment | 54,314.86 | 13,002.40 | 33,982.91 | 37,589.90 |
| Total payments | \$955,181.47 | \$332,575.07 | \$276,097.95 | \$305,307.32 |
| Balance on hand, including funds | 29,378.05 | 25,784.47 | 61,704.20 | 23,974.35 |
| GRAND TOTAL | \$984,559.52 | \$358,359.54 | \$337,802.15 | \$329,281.67 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Orange POPULATION 5,141 | Monson POPULATION 5,089 |
|--|-------------------------------|-------------------------------|
| | | |
| REVENUE. | \$204,182.37 | \$148,315.87 |
| General | 165,660.97 | 125,646.67 |
| <i>Taxes</i> | <i>164,290.31</i> | <i>113,893.59</i> |
| Property, poll, and income | 144,459.67 | 111,196.16 |
| Corporation, bank, etc. | 19,830.64 | 2,697.43 |
| <i>Licenses and permits</i> | <i>197.00</i> | <i>146.00</i> |
| <i>Fines and forfeits</i> | <i>492.60</i> | <i>400.63</i> |
| <i>Grants and gifts</i> | <i>681.06</i> | <i>11,206.45</i> |
| For expenses | 681.06 | 11,206.45 |
| For outlays | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> |
| Commercial | 38,521.40 | 22,669.20 |
| <i>Special assessments</i> | <i>268.79</i> | <i>—</i> |
| To meet expenses | 29.07 | — |
| To meet outlays | 239.72 | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>16,436.62</i> | <i>8,766.74</i> |
| General government | 3,020.00 | 474.58 |
| Protection of persons and property | 230.49 | 54.81 |
| Health and sanitation | 1,337.50 | — |
| Highways | 660.07 | 1,347.24 |
| Charities | 2,850.61 | 3,676.88 |
| Soldiers' benefits | 923.00 | 264.00 |
| Schools | 4,080.06 | 1,072.07 |
| Libraries | 96.68 | — |
| Recreation | 10.00 | — |
| Unclassified | 3,228.21 | 1,877.16 |
| <i>Public service enterprises</i> | <i>16,142.77</i> | <i>9,677.44</i> |
| Electric light | — | — |
| Water | 16,142.77 | 9,677.44 |
| All other | — | — |
| <i>Cemeteries</i> | <i>2,652.04</i> | <i>2,313.40</i> |
| <i>Interest</i> | <i>3,021.18</i> | <i>1,911.62</i> |
| On sinking funds | — | — |
| On trust and investment funds | 598.66 | — |
| All other | 2,422.52 | 1,911.62 |
| NON-REVENUE. | \$213,751.97 | \$239,341.11 |
| Offsets to outlays | 3,000.00 | 1,237.50 |
| <i>Departmental</i> | <i>3,000.00</i> | <i>1,237.50</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 183,200.00 | 226,976.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>172,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>183,200.00</i> | <i>54,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>976.00</i> |
| Transfers | 709.71 | 719.77 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 709.71 | 719.77 |
| Refunds | 76.80 | 78.86 |
| Agency, trust, and investment | 26,765.46 | 10,328.98 |
| <i>Taxes and licenses for State</i> | <i>9,900.00</i> | <i>4,800.00</i> |
| <i>Taxes for county</i> | <i>13,887.01</i> | <i>2,835.56</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>3,478.45</i> | <i>2,693.42</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | |
| Revenue and offsets to outlays | \$207,182.37 | \$149,553.37 |
| Premiums | — | 976.00 |
| Municipal indebtedness | 183,200.00 | 226,000.00 |
| Transfers and refunds | 786.51 | 798.63 |
| Agency, trust, and investment | 26,765.46 | 10,328.98 |
| Total receipts | \$417,934.34 | \$387,656.98 |
| <i>Balance on hand, including funds</i> | <i>24,114.19</i> | <i>6,016.29</i> |
| GRAND TOTAL | \$442,048.53 | \$393,673.27 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Orange POPULATION 5,141 | Monson POPULATION 5,089 |
|--|-------------------------------|-------------------------------|
| Maintenance | \$163,229.06 | \$113,728.60 |
| <i>Departmental</i> | <i>152,065.88</i> | <i>106,383.08</i> |
| General government | 11,143.91 | 5,900.43 |
| Protection of persons and property | 12,765.67 | 5,361.03 |
| Health and sanitation | 7,371.23 | 2,272.94 |
| Highways | 32,791.07 | 24,210.02 |
| Charities | 9,364.88 | 7,141.54 |
| Soldiers' benefits | 2,276.91 | 216.00 |
| Schools | 65,489.58 | 58,619.68 |
| Libraries | 5,047.94 | 500.00 |
| Recreation | 1,849.76 | — |
| Pensions | 676.00 | — |
| Unclassified | 3,289.03 | 2,161.44 |
| <i>Public service enterprises</i> | <i>7,817.59</i> | <i>4,498.45</i> |
| Electric light | — | — |
| Water | 7,817.59 | 4,498.45 |
| All other | — | — |
| <i>Cemeteries</i> | <i>3,345.49</i> | <i>2,847.07</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> |
| Interest | 5,670.58 | 686.25 |
| <i>Loans, general purposes</i> | <i>5,670.58</i> | <i>686.25</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> |
| Outlays | 30,416.55 | 78,578.86 |
| <i>Departmental</i> | <i>21,925.50</i> | <i>69,473.86</i> |
| General government | — | — |
| Protection of persons and property | — | — |
| Health and sanitation | — | — |
| Highways | 9,994.09 | 1,096.10 |
| Charities | — | — |
| Schools | 9,202.00 | 68,382.76 |
| Libraries | — | — |
| Recreation | 1,511.87 | — |
| Unclassified | 1,217.54 | — |
| <i>Public service enterprises</i> | <i>8,491.05</i> | <i>9,100.00</i> |
| Electric light | — | — |
| Water | 8,491.05 | 9,100.00 |
| All other | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 191,600.00 | 56,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>11,600.00</i> | <i>2,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>180,000.00</i> | <i>54,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> |
| Transfers | 709.71 | 719.77 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>709.71</i> | <i>719.77</i> |
| Refunds | 76.80 | 78.86 |
| Agency, trust, and investment | 26,654.41 | 9,609.21 |
| <i>Taxes and licenses for State</i> | <i>2,900.00</i> | <i>4,800.00</i> |
| <i>Taxes for county</i> | <i>13,387.01</i> | <i>2,835.56</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>3,367.40</i> | <i>1,973.65</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | |
| Maintenance and interest | \$168,899.64 | \$114,414.85 |
| Permanent debt (except from sinking funds) | 11,600.00 | 2,000.00 |
| Sinking fund requirements from revenue | — | — |
| Outlays | 30,416.55 | 78,578.86 |
| Permanent debt from sinking funds | — | — |
| Bonds refunded, current year | — | — |
| Temporary loans | 180,000.00 | 54,000.00 |
| Transfers (except to sinking funds) and refunds | 786.51 | 798.63 |
| Agency, trust, and investment | 26,654.41 | 9,609.21 |
| Total payments | \$418,357.11 | \$259,401.55 |
| Balance on hand, including funds | 23,691.42 | 134,271.72 |
| GRAND TOTAL | \$442,048.53 | \$393,673.27 |

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (79 TOWNS).

POPULATION
828,467

| REVENUE. | | \$40,328,166.91 |
|------------------------------------|--|----------------------|
| General | | 32,733,209.82 |
| <i>Taxes</i> | | <i>32,161,801.83</i> |
| Property, poll, and income | | 29,886,072.22 |
| Corporation, bank, etc. | | 2,275,729.61 |
| <i>Licenses and permits</i> | | <i>70,592.81</i> |
| <i>Fines and forfeits</i> | | <i>99,066.12</i> |
| <i>Grants and gifts</i> | | <i>401,648.94</i> |
| For expenses | | 284,442.42 |
| For outlays | | 117,206.52 |
| <i>All other</i> | | <i>100.12</i> |
| Commercial | | 7,594,957.09 |
| <i>Special assessments</i> | | <i>283,100.88</i> |
| To meet expenses | | 140,369.41 |
| To meet outlays | | 142,731.47 |
| <i>Privileges</i> | | <i>5,000.57</i> |
| <i>Departmental</i> | | <i>11,694,214.69</i> |
| General government | | 85,629.39 |
| Protection of persons and property | | 51,153.27 |
| Health and sanitation | | 235,448.15 |
| Highways | | 52,764.00 |
| Charities | | 459,076.92 |
| Soldiers' benefits | | 78,915.77 |
| Schools | | 287,062.19 |
| Libraries | | 23,487.06 |
| Recreation | | 13,581.79 |
| Unclassified | | 1407,096.15 |
| <i>Public service enterprises</i> | | <i>4,778,360.70</i> |
| Electric light | | 2,135,632.27 |
| Water | | 2,606,785.31 |
| All other | | 35,943.12 |
| <i>Cemeteries</i> | | <i>179,386.12</i> |
| <i>Interest</i> | | <i>664,895.33</i> |
| On sinking funds | | 86,331.48 |
| On trust and investment funds | | 129,289.60 |
| All other | | 439,274.25 |

| NON-REVENUE. | | \$35,200,075.29 |
|--|--|----------------------|
| Offsets to outlays | | 897,322.92 |
| <i>Departmental</i> | | <i>772,558.22</i> |
| <i>Public service enterprises</i> | | <i>123,634.70</i> |
| <i>Cemeteries</i> | | <i>1,100.00</i> |
| Municipal indebtedness | | 28,930,638.08 |
| <i>Loans, general purposes</i> | | <i>7,090,337.00</i> |
| <i>Loans, public service enterprises</i> | | <i>898,810.00</i> |
| <i>Loans, cemeteries</i> | | <i>-</i> |
| <i>Bonds refunded, current year</i> | | <i>37,000.00</i> |
| <i>Temporary loans (including revenue loans)</i> | | <i>20,856,308.62</i> |
| <i>Unpaid warrants or orders, current year</i> | | <i>6,153.24</i> |
| <i>Premiums</i> | | <i>42,029.22</i> |
| Transfers | | 867,017.90 |
| <i>From sinking funds</i> | | <i>454,500.00</i> |
| <i>All other</i> | | <i>412,517.90</i> |
| Refunds | | 115,107.69 |
| Agency, trust, and investment | | 4,389,988.70 |
| <i>Taxes and licenses for State</i> | | <i>1,687,238.02</i> |
| <i>Taxes for county</i> | | <i>1,638,493.76</i> |
| <i>Reimbursements for grade crossings</i> | | <i>-</i> |
| <i>Sinking and other permanent funds</i> | | <i>1,118,117.11</i> |
| <i>All other</i> | | <i>46,139.81</i> |

| RECAPITULATION. | | |
|---|--|------------------------|
| Revenue and offsets to outlays | | \$41,225,489.83 |
| Premiums | | 42,029.22 |
| Municipal indebtedness | | 28,888,608.86 |
| Transfers and refunds | | 982,125.59 |
| Agency, trust, and investment | | 4,389,988.70 |
| Total receipts | | \$75,528,242.20 |
| <i>Balance on hand, including funds</i> | | <i>7,050,227.70</i> |
| GRAND TOTAL | | \$82,578,469.90 |

¹ Includes \$128.95 from administration of trust funds.² Includes gas. See foot-notes on pp. 84 and 98.

Graded According to Population of 1925 — Concluded.

| AGGREGATE PAYMENTS (79 TOWNS). | | | | | | | | | | POPULATION 828,467 |
|--|---|---|---|---|---|---|---|---|---|------------------------|
| Maintenance | . | . | . | . | . | . | . | . | . | \$30,089,740.08 |
| <i>Departmental</i> | . | . | . | . | . | . | . | . | . | <i>26,706,150.01</i> |
| General government | . | . | . | . | . | . | . | . | . | 1,770,998.19 |
| Protection of persons and property | . | . | . | . | . | . | . | . | . | 3,744,522.32 |
| Health and sanitation | . | . | . | . | . | . | . | . | . | 1,897,189.65 |
| Highways | . | . | . | . | . | . | . | . | . | 4,532,501.46 |
| Charities | . | . | . | . | . | . | . | . | . | 1,564,033.13 |
| Soldiers' benefits | . | . | . | . | . | . | . | . | . | 189,328.47 |
| Schools | . | . | . | . | . | . | . | . | . | 11,446,352.17 |
| Libraries | . | . | . | . | . | . | . | . | . | 553,871.81 |
| Recreation | . | . | . | . | . | . | . | . | . | 506,255.16 |
| Pensions | . | . | . | . | . | . | . | . | . | 76,486.60 |
| Unclassified | . | . | . | . | . | . | . | . | . | 424,611.05 |
| <i>Public service enterprises</i> | . | . | . | . | . | . | . | . | . | <i>3,124,695.59</i> |
| Electric light | . | . | . | . | . | . | . | . | . | 11,558,776.90 |
| Water | . | . | . | . | . | . | . | . | . | 1,527,737.76 |
| All other | . | . | . | . | . | . | . | . | . | 38,180.93 |
| <i>Cemeteries</i> | . | . | . | . | . | . | . | . | . | <i>254,502.18</i> |
| <i>Administration of trust funds</i> | . | . | . | . | . | . | . | . | . | <i>4,392.80</i> |
| Interest | . | . | . | . | . | . | . | . | . | 2,030,032.80 |
| <i>Loans, general purposes</i> | . | . | . | . | . | . | . | . | . | <i>1,655,322.57</i> |
| <i>Loans, public service enterprises</i> | . | . | . | . | . | . | . | . | . | <i>372,755.23</i> |
| <i>Loans, cemeteries</i> | . | . | . | . | . | . | . | . | . | <i>1,955.00</i> |
| Outlays | . | . | . | . | . | . | . | . | . | 13,955,907.10 |
| <i>Departmental</i> | . | . | . | . | . | . | . | . | . | <i>11,826,304.85</i> |
| General government | . | . | . | . | . | . | . | . | . | 265,226.25 |
| Protection of persons and property | . | . | . | . | . | . | . | . | . | 332,408.61 |
| Health and sanitation | . | . | . | . | . | . | . | . | . | 1,659,808.81 |
| Highways | . | . | . | . | . | . | . | . | . | 3,830,305.16 |
| Charities | . | . | . | . | . | . | . | . | . | 15,055.39 |
| Schools | . | . | . | . | . | . | . | . | . | 5,428,048.90 |
| Libraries | . | . | . | . | . | . | . | . | . | 3,161.53 |
| Recreation | . | . | . | . | . | . | . | . | . | 199,848.36 |
| Unclassified | . | . | . | . | . | . | . | . | . | 91,441.84 |
| <i>Public service enterprises</i> | . | . | . | . | . | . | . | . | . | <i>2,041,520.07</i> |
| Electric light | . | . | . | . | . | . | . | . | . | 1491,801.05 |
| Water | . | . | . | . | . | . | . | . | . | 1,421,050.58 |
| All other | . | . | . | . | . | . | . | . | . | 128,668.44 |
| <i>Cemeteries</i> | . | . | . | . | . | . | . | . | . | <i>82,082.18</i> |
| Municipal indebtedness | . | . | . | . | . | . | . | . | . | 24,145,341.39 |
| <i>From sinking funds</i> | . | . | . | . | . | . | . | . | . | <i>2454,500.00</i> |
| <i>From revenue and other sources</i> | . | . | . | . | . | . | . | . | . | <i>33,069,273.28</i> |
| <i>Bonds refunded, current year</i> | . | . | . | . | . | . | . | . | . | <i>37,000.00</i> |
| <i>Temporary loans (including revenue loans)</i> | . | . | . | . | . | . | . | . | . | <i>20,580,175.29</i> |
| <i>Warrants or orders, previous years</i> | . | . | . | . | . | . | . | . | . | <i>4,392.82</i> |
| Transfers | . | . | . | . | . | . | . | . | . | 867,017.90 |
| <i>To sinking funds from revenue</i> | . | . | . | . | . | . | . | . | . | <i>55,263.12</i> |
| <i>All other</i> | . | . | . | . | . | . | . | . | . | <i>811,754.78</i> |
| Refunds | . | . | . | . | . | . | . | . | . | 115,107.69 |
| Agency, trust, and investment | . | . | . | . | . | . | . | . | . | 4,094,009.28 |
| <i>Taxes and licenses for State</i> | . | . | . | . | . | . | . | . | . | <i>1,687,238.02</i> |
| <i>Taxes for county</i> | . | . | . | . | . | . | . | . | . | <i>1,633,493.76</i> |
| <i>Expenditures for grade crossings</i> | . | . | . | . | . | . | . | . | . | <i>822,608.21</i> |
| <i>Sinking and other permanent funds</i> | . | . | . | . | . | . | . | . | . | <i>45,669.29</i> |
| <i>All other</i> | . | . | . | . | . | . | . | . | . | |

RECAPITULATION.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|------------------------|
| Maintenance and interest | . | . | . | . | . | . | . | . | . | \$32,119,772.88 |
| Permanent debt (except from sinking funds) | . | . | . | . | . | . | . | . | . | 33,069,273.28 |
| Sinking fund requirements from revenue | . | . | . | . | . | . | . | . | . | 55,263.12 |
| Outlays | . | . | . | . | . | . | . | . | . | 13,955,907.10 |
| Permanent debt from sinking funds | . | . | . | . | . | . | . | . | . | 2454,500.00 |
| Bonds refunded, current year | . | . | . | . | . | . | . | . | . | 37,000.00 |
| Temporary loans | . | . | . | . | . | . | . | . | . | 20,584,568.11 |
| Transfers (except to sinking funds) and refunds | . | . | . | . | . | . | . | . | . | 926,862.47 |
| Agency, trust, and investment | . | . | . | . | . | . | . | . | . | 4,094,009.28 |
| Total payments | . | . | . | . | . | . | . | . | . | \$75,297,156.24 |
| Balance on hand, including funds | . | . | . | . | . | . | . | . | . | 7,281,313.66 |
| GRAND TOTAL | . | . | . | . | . | . | . | . | . | \$82,578,469.90 |

¹ Includes gas. See foot-notes on pp. 85 and 99.² Includes serial payments amounting to \$1,500.³ Includes \$720 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1924.

| Towns. (Population over 5,000) | TOTALS | Loans for General Purposes | Loans for Public Service Enterprises | Loans for Cemetery Purposes | TEMPORARY LOANS | | Warrants or Orders |
|-----------------------------------|----------------|----------------------------------|--|-----------------------------------|-----------------|--------------|-----------------------|
| | | | | | Revenue | Other | |
| Brookline | \$1,685,380.00 | \$1,538,280.00 | \$147,100.00 | — | — | — | — |
| Watertown | 1,979,000.00 | 1,579,000.00 | 100,000.00 | — | \$300,000.00 | — | — |
| Arlington | 1,121,000.00 | 870,500.00 | 100,500.00 | — | 150,000.00 | — | — |
| Framingham | 2,073,300.00 | 1,273,300.00 | 502,000.00 | — | 300,000.00 | — | — |
| Methuen | 1,281,860.00 | 950,900.00 | 180,960.00 | — | 150,000.00 | — | — |
| Weymouth | 434,500.00 | 349,000.00 | 85,500.00 | — | — | — | — |
| Wintrop | 948,300.00 | 654,300.00 | 122,000.00 | \$2,000.00 | 170,000.00 | — | — |
| Wakefield | 1,529,350.00 | 1,020,850.00 | 358,500.00 | — | 150,000.00 | — | — |
| Southbridge | 380,320.00 | 320,320.00 | — | — | 60,000.00 | — | — |
| West Springfield | 2,239,000.00 | 1,648,000.00 | 391,000.00 | — | 200,000.00 | — | — |
| Belmont | 1,171,000.00 | 1,014,500.00 | 156,500.00 | — | — | — | — |
| Greenfield | 720,750.00 | 514,000.00 | 206,750.00 | — | — | — | — |
| Milford | 346,500.00 | 256,500.00 | — | — | 90,000.00 | — | — |
| Clinton | 369,000.00 | 253,000.00 | 86,000.00 | 5,000.00 | 25,000.00 | — | — |
| Norwood | 852,750.00 | 676,450.00 | 101,300.00 | — | 75,000.00 | — | — |
| Dedham | 375,150.00 | 375,150.00 | — | — | — | — | — |
| Adams | 535,000.00 | 535,000.00 | — | — | — | — | — |
| Webster | 127,487.00 | 87,487.00 | 5,000.00 | — | 35,000.00 | 1 \$5,000.00 | — |
| Braintree | 182,000.00 | 127,000.00 | 50,000.00 | — | — | — | \$2,452.50 |
| Plymouth | 617,752.44 | 592,700.00 | 22,599.94 | — | — | — | — |
| Natick | 685,318.89 | 359,265.00 | 120,300.00 | — | 203,753.89 | — | — |
| Milton | 585,000.00 | 455,000.00 | 130,000.00 | — | — | — | — |
| Saugus | 383,500.00 | 156,500.00 | 47,000.00 | — | 150,000.00 | 30,000.00 | — |
| Danvers | 376,300.00 | 47,000.00 | 328,300.00 | — | — | — | — |
| Easthampton | 135,500.00 | 135,500.00 | — | — | — | — | — |
| Winchester | 914,500.00 | 635,500.00 | 59,000.00 | 20,000.00 | 200,000.00 | — | — |
| Amesbury | 510,000.00 | 223,000.00 | 117,000.00 | — | 170,000.00 | — | — |
| Palmer | 302,000.00 | 302,000.00 | — | — | — | — | — |
| Fairhaven | 382,765.00 | 332,765.00 | — | — | 50,000.00 | — | — |
| Andover | 754,000.00 | 653,000.00 | 101,000.00 | — | — | — | 1,291.40 |
| Northbridge | 347,291.40 | 346,000.00 | — | — | — | — | — |
| North Attleborough | 292,000.00 | 252,000.00 | — | — | 40,000.00 | — | — |
| Attol | 615,200.00 | 368,200.00 | 247,000.00 | — | — | — | — |
| Bridgewater | 100,750.00 | 80,750.00 | — | — | 20,000.00 | — | — |
| Middleborough | 117,800.00 | 13,300.00 | 54,500.00 | — | 50,000.00 | — | — |
| Stonham | 365,000.00 | 229,000.00 | 51,000.00 | — | 85,000.00 | — | — |
| Wellesley | 964,500.00 | 847,500.00 | 117,000.00 | — | — | — | — |

TABLE III. — *Relation of Indebtedness to Valuation — 1924.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1924, together with the supplemental assessment of December, 1924, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as are found in Braintree, Grafton, and Canton (see foot-notes on page 127), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

| Towns. (Population over 5,000) | Popu- lation of 1925 | Percent- age of Net Debt of Valua- tion | Valuation of 1924 | Total Funded or Fixed Debt | Sinking Funds | Net Funded or Fixed Debt |
|-----------------------------------|----------------------------|--|----------------------|-------------------------------------|------------------|--------------------------------|
| 1 Agawam | 6,290 | 7.6 | \$6,541,645 | \$494,500.00 | — | \$494,500.00 |
| 2 Hudson | 8,130 | 7.4 | 6,768,282 | 503,800.00 | — | 503,800.00 |
| 3 Wakefield | 15,611 | 7.4 | 18,717,425 | 1,379,350.00 | — | 1,379,350.00 |
| 4 West Springfield | 15,326 | 7.2 | 23,830,155 | 2,039,000.00 | \$311,446.14 | 1,727,553.86 |
| 5 Franklin | 7,055 | 6.9 | 7,326,616 | 509,000.00 | — | 509,000.00 |
| 6 Monson | 5,089 | 6.4 | 2,728,311 | 174,000.00 | — | 174,000.00 |
| 7 Framingham | 21,078 | 6.1 | 26,724,754 | 1,775,300.00 | 138,301.31 | 1,636,998.69 |
| 8 Athol | 9,602 | 5.6 | 10,157,780 | 615,200.00 | 44,001.02 | 571,198.98 |
| 9 Methuen | 20,606 | 5.5 | 19,048,330 | 1,131,860.00 | 79,230.68 | 1,052,629.32 |
| 10 Lexington | 7,785 | 5.3 | 13,637,627 | 726,450.00 | — | 726,450.00 |
| 11 Shrewsbury | 5,819 | 5.3 | 5,940,085 | 315,750.00 | — | 315,750.00 |
| 12 Dartmouth | 9,026 | 5.2 | 10,499,975 | 549,750.00 | — | 549,750.00 |
| 13 Needham | 8,977 | 4.9 | 14,062,875 | 685,000.00 | — | 685,000.00 |
| 14 Belmont | 15,256 | 4.7 | 23,097,841 | 1,171,000.00 | 93,439.01 | 1,077,560.99 |
| 15 Watertown | 25,480 | 4.6 | 36,212,668 | 1,679,000.00 | — | 1,679,000.00 |
| 16 Concord | 7,056 | 4.3 | 7,912,576 | 596,000.00 | 255,612.07 | 340,387.93 |
| 17 Andover | 10,291 | 4.2 | 16,830,567 | 754,000.00 | 46,884.05 | 707,115.95 |
| 18 Mansfield | 6,590 | 4.2 | 6,920,825 | 360,500.00 | 70,833.16 | 289,666.84 |
| 19 Swampscott | 8,953 | 3.9 | 18,647,871 | 850,750.00 | 129,756.55 | 720,993.45 |
| 20 Wellesley | 9,049 | 3.9 | 25,014,225 | 964,500.00 | — | 964,500.00 |
| 21 Northbridge | 10,051 | 3.8 | 9,043,912 | 346,000.00 | — | 346,000.00 |
| 22 Adams | 13,525 | 3.7 | 14,489,115 | 535,000.00 | — | 535,000.00 |
| 23 Winthrop | 16,158 | 3.6 | 21,458,750 | 778,300.00 | — | 778,300.00 |
| 24 Norwood | 14,151 | 3.5 | 21,934,490 | 777,750.00 | — | 777,750.00 |
| 25 Reading | 8,693 | 3.4 | 12,535,348 | 428,800.00 | — | 428,800.00 |
| 26 Greenfield | 15,246 | 3.4 | 21,130,634 | 720,750.00 | — | 720,750.00 |
| 27 Natick | 12,871 | 3.4 | 10,636,575 | 479,565.00 | 120,789.11 | 358,775.89 |
| 28 Walpole | 6,508 | 3.3 | 10,178,139 | 337,500.00 | — | 337,500.00 |
| 29 North Andover | 6,839 | 3.3 | 8,340,902 | 311,000.00 | 35,429.98 | 275,570.02 |
| 30 Ipswich | 6,055 | 3.2 | 7,345,195 | 268,700.00 | 30,600.00 | 238,700.00 |
| 31 Amesbury | 11,229 | 3.2 | 10,675,649 | 340,000.00 | — | 340,000.00 |
| 32 Stoneham | 9,084 | 3.1 | 9,045,850 | 280,000.00 | — | 280,000.00 |
| 33 Fairhaven | 10,827 | 3.0 | 11,064,620 | 332,765.00 | — | 332,765.00 |
| 34 Danvers | 11,798 | 3.0 | 10,268,000 | 375,300.00 | 70,154.47 | 305,145.53 |
| 35 Winchester | 11,565 | 2.9 | 24,947,025 | 714,500.00 | — | 714,500.00 |
| 36 Plymouth | 13,176 | 2.7 | 22,994,800 | 615,299.94 | — | 615,299.94 |
| 37 North Attleborough | 9,790 | 2.7 | 9,422,080 | 252,000.00 | — | 252,000.00 |
| 38 Palmer | 11,044 | 2.5 | 11,888,185 | 302,000.00 | — | 302,000.00 |
| 39 Ware | 8,629 | 2.5 | 7,969,910 | 196,100.00 | — | 196,100.00 |
| 40 Southbridge | 15,489 | 2.3 | 11,901,035 | 320,320.00 | 42,535.66 | 277,784.34 |
| 41 Arlington | 24,943 | 2.3 | 37,593,787 | 971,000.00 | 100,991.46 | 870,008.54 |
| 42 Milton | 12,861 | 2.3 | 25,429,080 | 585,000.00 | — | 585,000.00 |
| 43 Saugus | 12,743 | 2.3 | 10,214,444 | 233,500.00 | — | 233,500.00 |
| 44 Stoughton | 7,857 | 2.3 | 7,049,969 | 159,000.00 | — | 159,000.00 |
| 45 South Hadley | 6,609 | 2.2 | 6,469,342 | 140,500.00 | — | 140,500.00 |
| 46 Abington | 5,882 | 2.1 | 4,811,498 | 103,400.00 | — | 103,400.00 |
| 47 Dracut | 6,400 | 2.1 | 3,600,814 | 75,000.00 | — | 75,000.00 |
| 48 Montague | 7,973 | 2.1 | 9,929,620 | 205,000.00 | — | 205,000.00 |
| 49 Weymouth | 17,253 | 2.0 | 21,162,530 | 434,500.00 | 9,427.61 | 425,072.39 |
| 50 Dedham | 13,918 | 2.0 | 18,798,550 | 375,150.00 | — | 375,150.00 |
| 51 Marblehead | 8,214 | 2.0 | 16,192,891 | 322,000.00 | — | 322,000.00 |
| 52 Grafton | 6,973 | 1.9 | 5,135,928 | 98,080.00 | — | 98,080.00 |
| 53 Chelmsford | 6,573 | 1.9 | 7,149,100 | 136,062.00 | — | 136,062.00 |
| 54 Great Barrington | 6,405 | 1.8 | 8,574,052 | 156,500.00 | — | 156,500.00 |
| 55 Milford | 14,781 | 1.8 | 14,058,775 | 256,500.00 | — | 256,500.00 |
| 56 Uxbridge | 6,172 | 1.8 | 6,494,630 | 118,150.00 | — | 118,150.00 |
| 57 Millbury | 6,441 | 1.7 | 5,016,453 | 87,500.00 | — | 87,500.00 |
| 58 Maynard | 7,857 | 1.6 | 5,985,062 | 95,000.00 | — | 95,000.00 |
| 59 Bridgewater | 9,468 | 1.5 | 5,268,831 | 80,750.00 | — | 80,750.00 |
| 60 Amherst | 5,972 | 1.4 | 8,312,294 | 120,000.00 | — | 120,000.00 |
| 61 Winchendon | 6,173 | 1.4 | 5,361,780 | 74,500.00 | — | 74,500.00 |
| 62 Barnstable | 5,774 | 1.4 | 13,206,840 | 182,000.00 | — | 182,000.00 |
| 63 Brookline | 42,681 | 1.3 | 127,522,900 | 1,685,380.00 | — | 1,685,380.00 |
| 64 Hingham | 6,158 | 1.3 | 10,798,813 | 135,000.00 | — | 135,000.00 |
| 65 Randolph | 5,644 | 1.2 | 4,219,350 | 60,500.00 | 10,000.00 | 50,500.00 |
| 66 Braintree | 13,193 | 1.2 | 15,290,000 | 177,000.00 | — | 177,000.00 |
| 67 Easthampton | 11,587 | 1.0 | 13,748,656 | 135,500.00 | — | 135,500.00 |
| 68 Westborough | 6,348 | 1.0 | 4,022,625 | 95,800.00 | 56,382.31 | 39,417.69 |

TABLE III. — *Relation of Indebtedness to Valuation — 1924 — Concluded.*

| Towns. (Population over 5,000) | | Popu- lation of 1925 | Percent- age of Net Debt of Valua- tion | Valuation of 1924 | Total Funded or Fixed Debt | Sinking Funds | Net Funded or Fixed Debt |
|-----------------------------------|---------------------|----------------------------|--|----------------------|-------------------------------------|------------------|--------------------------------|
| 69 | Spencer . . . | 6,523 | 1.0 | \$4,168,672 | \$40,450.00 | — | \$40,450.00 |
| 70 | Ludlow . . . | 8,802 | 0.9 | 9,465,482 | 85,500.00 | — | 85,500.00 |
| 71 | Wareham . . . | 5,594 | 0.9 | 10,053,750 | 87,050.00 | — | 87,050.00 |
| 72 | Clinton . . . | 14,180 | 0.9 | 15,644,909 | 344,000.00 | \$210,932.38 | 133,067.62 |
| 73 | Canton . . . | 5,896 | 0.8 | 7,825,220 | 66,000.00 | — | 66,000.00 |
| 74 | Webster . . . | 13,389 | 0.8 | 11,205,211 | 92,487.00 | — | 92,487.00 |
| 75 | Middleborough . . . | 9,136 | 0.8 | 8,293,120 | 67,800.00 | — | 67,800.00 |
| 76 | Orange . . . | 5,141 | 0.7 | 5,396,740 | 39,200.00 | — | 39,200.00 |
| 77 | Whitman . . . | 7,857 | 0.6 | 7,221,505 | 45,000.00 | — | 45,000.00 |
| 78 | Rockland . . . | 7,966 | 0.5 | 7,712,648 | 40,000.00 | — | 40,000.00 |
| 79 | Easton . . . | 5,333 | — | 5,040,780 | — | — | — |
| 79 Towns . . . | | 828,467 | — | \$1,081,337,298 | \$34,192,118.94 | \$1,856,146.97 | \$32,335,971.97 |

TABLE V. — *Sinking and Loan Fund Payments to the State — 1924.*

| TOWNS. (Population over 5,000) | METROPOLITAN | | | |
|-----------------------------------|---------------------|--------------------|--------------------|--------------------|
| | Totals | Sewer | Park | Water |
| Brookline | \$33,274.64 | \$28,444.47 | \$4,830.17 | — |
| Watertown | 12,976.56 | 7,903.31 | 1,343.68 | \$3,729.57 |
| Arlington | 12,897.67 | 7,125.14 | 2,760.46 | 3,012.07 |
| Weymouth | 684.64 | — | 684.64 | — |
| Winthrop | 7,878.02 | 4,989.59 | 786.11 | 2,102.32 |
| Wakefield | 4,760.84 | 4,111.42 | 649.42 | — |
| Belmont | 8,618.81 | 4,770.05 | 1,910.84 | 1,937.92 |
| Dedham | 4,652.84 | 3,951.66 | 701.18 | — |
| Braintree | 537.07 | — | 537.07 | — |
| Milton | 8,255.05 | 5,759.73 | 977.08 | 1,518.24 |
| Saugus | 368.42 | — | 368.42 | — |
| Winchester | 7,786.64 | 6,725.97 | 1,060.67 | — |
| Stoneham | 3,943.93 | 2,135.55 | 623.15 | 1,185.23 |
| Wellesley | 5,777.69 | 4,939.57 | 838.12 | — |
| Needham | 502.81 | — | 502.81 | — |
| Swampscott | 2,290.49 | — | 708.16 | 1,582.33 |
| Reading | 2,734.30 | 2,734.30 | — | — |
| Lexington | 3,183.17 | 2,095.63 | — | 1,087.54 |
| Hingham | 398.91 | — | 398.91 | — |
| Canton | 335.04 | — | 335.04 | — |
| Totals | \$121,857.54 | \$85,686.39 | \$20,015.93 | \$16,155.22 |

The following towns over 5,000 population made no sinking and loan fund payments in 1924 to the State on account of Metropolitan sewer, park and water systems:—

| | | | |
|-------------|------------------|--------------------|------------------|
| Abington | Easthampton | Middleborough | Shrewsbury |
| Adams | Easton | Milford | Southbridge |
| Agawam | Fairhaven | Millbury | South Hadley |
| Amesbury | Framingham | Monson | Spencer |
| Amherst | Franklin | Montague | Stoughton |
| Andover | Grafton | Natick | Uxbridge |
| Athol | Great Barrington | North Andover | Walpole |
| Barnstable | Greenfield | North Attleborough | Ware |
| Bridgewater | Hudson | Northbridge | Wareham |
| Chelmsford | Ipswich | Norwood | Webster |
| Clinton | Ludlow | Orange | Westborough |
| Concord | Mansfield | Palmer | West Springfield |
| Danvers | Marblehead | Plymouth | Whitman |
| Dartmouth | Maynard | Randolph | Winchendon |
| Dracut | Methuen | Rockland | |

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924.*

| TOWNS. (Population over 5,000) | TOTALS | Serial Payments | Payments to Municipal Sinking Funds | Payments to State Sinking and Loan Funds | PERCENTAGES | | |
|-----------------------------------|--------------|--------------------|---|--|-------------|-------------------------------|---------------------------------------|
| | | | | | Serial | Municipal Sinking Funds | State Sinking and Loan Funds |
| Brookline | \$195,699.64 | \$162,425.00 | — | \$33,274.64 | 83.0 | — | 17.0 |
| Watertown | 162,476.56 | 149,500.00 | — | 12,976.56 | 92.0 | — | 8.0 |
| Arlington | 115,302.67 | 96,500.00 | \$5,905.00 | \$12,897.67 | 83.7 | 5.1 | 11.2 |
| Framingham | 101,500.00 | 101,000.00 | 500.00 | — | 99.5 | 0.5 | — |
| Methuen | 88,790.53 | 85,300.00 | 3,490.53 | — | 96.1 | 3.9 | — |
| Weymouth | 47,184.64 | 46,500.00 | — | 684.64 | 98.5 | — | 1.5 |
| Winthrop | 55,578.02 | 47,700.00 | — | 7,878.02 | 85.8 | — | 14.2 |
| Wakefield | 103,660.84 | 98,900.00 | — | 4,760.84 | 95.4 | — | 4.6 |
| Southbridge | 26,410.00 | 26,410.00 | — | — | 100.0 | — | — |
| West Springfield | 64,275.00 | 57,000.00 | 7,275.00 | — | 88.7 | 11.3 | — |
| Belmont | 81,936.14 | 71,000.00 | 2,317.33 | 8,618.81 | 86.7 | 2.8 | 10.5 |
| Greenfield | 67,000.00 | 67,000.00 | — | — | 100.0 | — | — |
| Milford | 31,500.00 | 31,500.00 | — | — | 100.0 | — | — |
| Clinton | 18,500.00 | 18,500.00 | — | — | 100.0 | — | — |
| Norwood | 120,959.00 | 120,959.00 | — | — | 100.0 | — | — |
| Dedham | 35,627.84 | 30,975.00 | — | 4,652.84 | 86.9 | — | 13.1 |
| Adams | 46,000.00 | 46,000.00 | — | — | 100.0 | — | — |
| Webster | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Braintree | 19,787.07 | 19,250.00 | — | 537.07 | 97.3 | — | 2.7 |
| Plymouth | 23,966.66 | 23,966.66 | — | — | 100.0 | — | — |

¹ Serial loans amounting to \$1,500 were paid from sinking funds.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924 —*
Concluded.

| TOWNS. (Population over 5,000) | TOTALS | Serial Payments | Payments to Municipal Sinking Funds | Payments to State Sinking and Loan Funds | PERCENTAGES | | |
|--------------------------------------|----------------|--------------------|---|--|-------------|-------------------------------|---------------------------------------|
| | | | | | Serial | Municipal Sinking Funds | State Sinking and Loan Funds |
| Natick | \$46,900.00 | \$34,900.00 | \$12,000.00 | — | 74.4 | 25.6 | — |
| Milton | 52,755.05 | 44,500.00 | — | \$8,255.05 | 84.4 | — | 15.6 |
| Saugus | 22,368.42 | 22,000.00 | — | 368.42 | 98.4 | — | 1.6 |
| Danvers | 62,355.26 | 53,700.00 | 8,655.26 | — | 86.1 | 13.9 | — |
| Easthampton | 26,000.00 | 26,000.00 | — | — | 100.0 | — | — |
| Winchester | 73,786.64 | 66,000.00 | — | 7,786.64 | 89.4 | — | 10.6 |
| Amesbury | 30,750.00 | 30,750.00 | — | — | 100.0 | — | — |
| Palmer | 22,000.00 | 22,000.00 | — | — | 100.0 | — | — |
| Fairhaven | 28,835.00 | 28,835.00 | — | — | 100.0 | — | — |
| Andover | 93,500.00 | 92,500.00 | 1,000.00 | — | 98.9 | 1.1 | — |
| Northbridge | 22,000.00 | 22,000.00 | — | — | 100.0 | — | — |
| North Attleborough | 34,000.00 | 34,000.00 | — | — | 100.0 | — | — |
| Athol | 53,500.00 | 53,500.00 | — | — | 100.0 | — | — |
| Bridgewater | 16,000.00 | 16,000.00 | — | — | 100.0 | — | — |
| Middleborough | 12,150.00 | 12,150.00 | — | — | 100.0 | — | — |
| Stoneham | 33,943.93 | 30,000.00 | — | 3,943.93 | 88.4 | — | 11.6 |
| Wellesley | 68,277.69 | 62,500.00 | — | 5,777.69 | 91.5 | — | 8.5 |
| Dartmouth | 46,375.00 | 46,375.00 | — | — | 100.0 | — | — |
| Needham | 44,402.81 | 43,900.00 | — | 502.81 | 98.9 | — | 1.1 |
| Swampscott | 75,340.49 | 73,050.00 | — | 2,290.49 | 97.0 | — | 3.0 |
| Ludlow | 6,500.00 | 6,500.00 | — | — | 100.0 | — | — |
| Reading | 41,534.30 | 38,800.00 | — | 2,734.30 | 93.4 | — | 6.6 |
| Ware | 18,150.00 | 18,150.00 | — | — | 100.0 | — | — |
| Marblehead | 29,000.00 | 29,000.00 | — | — | 100.0 | — | — |
| Hudson | 26,050.00 | 26,050.00 | — | — | 100.0 | — | — |
| Montague | 8,000.00 | 8,000.00 | — | — | 100.0 | — | — |
| Rockland | 7,000.00 | 7,000.00 | — | — | 100.0 | — | — |
| Maynard | 13,000.00 | 13,000.00 | — | — | 100.0 | — | — |
| Stoughton | 24,500.00 | 24,500.00 | — | — | 100.0 | — | — |
| Whitman | 22,000.00 | 22,000.00 | — | — | 100.0 | — | — |
| Lexington | 60,783.17 | 57,600.00 | — | 3,183.17 | 94.8 | — | 5.2 |
| Concord | 40,720.00 | 31,000.00 | 9,720.00 | — | 76.1 | 23.9 | — |
| Franklin | 23,000.00 | 23,000.00 | — | — | 100.0 | — | — |
| Grafton | 10,270.00 | 10,270.00 | — | — | 100.0 | — | — |
| North Andover | 25,000.00 | 25,000.00 | — | — | 100.0 | — | — |
| South Hadley | 9,000.00 | 9,000.00 | — | — | 100.0 | — | — |
| Mansfield | 29,500.00 | 29,500.00 | — | — | 100.0 | — | — |
| Chelmsford | 29,086.00 | 29,086.00 | — | — | 100.0 | — | — |
| Spencer | 10,300.00 | 10,300.00 | — | — | 100.0 | — | — |
| Walpole | 50,919.08 | 50,919.08 | — | — | 100.0 | — | — |
| Millbury | 15,500.00 | 15,500.00 | — | — | 100.0 | — | — |
| Great Barrington | 33,200.00 | 33,200.00 | — | — | 100.0 | — | — |
| Dracut | 17,500.00 | 17,500.00 | — | — | 100.0 | — | — |
| Westborough | 13,050.00 | 8,650.00 | 4,400.00 | — | 66.3 | 33.7 | — |
| Agawam | 34,000.00 | 34,000.00 | — | — | 100.0 | — | — |
| Winchendon | 23,000.00 | 23,000.00 | — | — | 100.0 | — | — |
| Uxbridge | 23,075.00 | 23,075.00 | — | — | 100.0 | — | — |
| Hingham | 27,898.91 | 27,500.00 | — | 398.91 | 98.6 | — | 1.4 |
| Ipswich | 22,050.00 | 22,050.00 | — | — | 100.0 | — | — |
| Amherst | 11,920.00 | 11,920.00 | — | — | 100.0 | — | — |
| Canton | 23,835.04 | 23,500.00 | — | 335.04 | 98.6 | — | 1.4 |
| Abington | 11,700.00 | 11,700.00 | — | — | 100.0 | — | — |
| Shrewsbury | 24,250.00 | 24,250.00 | — | — | 100.0 | — | — |
| Barnstable | 39,000.00 | 39,000.00 | — | — | 100.0 | — | — |
| Randolph | 10,200.00 | 10,200.00 | — | — | 100.0 | — | — |
| Wareham | 21,050.00 | 21,050.00 | — | — | 100.0 | — | — |
| Easton | — | — | — | — | — | — | — |
| Orange | 11,600.00 | 11,600.00 | — | — | 100.0 | — | — |
| Monson | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| 79 Towns | \$3,124,536.40 | \$2,947,415.74 | \$55,263.12 | \$121,857.54 | 94.3 | 1.8 | 3.9 |

¹ Includes \$720 paid Hampden County on account of Connecticut River bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

| Towns. (Population over 5,000) | CASH AT BEGINNING OF 1924 | | | | | CASH AT END OF 1924 | | | | | | |
|-----------------------------------|---------------------------|--------------|----------------------------------|---------------------------|-------------------------------|---|--------------|--------------|-------------------------------------|---------------------------|-------------------------------|---|
| | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Public Trust Fund | Private Trust Funds and Accounts | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Public Trust Fund | Private Trust Funds and Accounts |
| Brookline | \$218,042.76 | \$212,615.19 | — | \$4,813.51 | \$614.06 | — | \$305,795.94 | \$300,979.37 | — | \$3,404.17 | \$1,412.40 | — |
| Watertown | 235,872.24 | 235,851.42 | — | 20.82 | — | — | 611,390.38 | 611,346.82 | — | 43.56 | — | — |
| Arlington | 94,530.21 | 89,105.66 | \$20.95 | — | — | \$5,403.60 | 150,186.23 | 145,979.28 | \$10.95 | — | — | \$4,196.00 |
| Frammingham | 206,293.10 | 197,883.10 | 295.51 | 7,652.76 | 93.90 | 367.83 | 255,183.30 | 242,941.61 | 449.50 | 11,584.66 | 207.53 | — |
| Methuen | 134,984.95 | 127,867.48 | 117.47 | — | 7,000.00 | — | 187,315.55 | 183,394.36 | 3,921.19 | — | — | — |
| Weymouth | 283,498.17 | 283,067.00 | — | — | 335.79 | 95.38 | 48,004.05 | 47,652.80 | — | — | 275.87 | 75.38 |
| Winthrop | 84,469.49 | 84,325.79 | — | — | — | 143.70 | 245,792.16 | 245,648.46 | — | — | — | 143.70 |
| Wakefield | 302,959.33 | 296,919.83 | — | — | 425.00 | 5,614.50 | 199,342.03 | 192,882.89 | — | — | 425.00 | 6,034.14 |
| Southbridge | 19,811.52 | 19,661.52 | — | — | 47.29 | 102.71 | 54,951.53 | 54,381.30 | — | 290.00 | 7.69 | 272.54 |
| West Springfield | 192,758.77 | 191,773.33 | 37.54 | — | 947.90 | — | 323,384.82 | 320,232.11 | 2,046.14 | — | 1,106.57 | — |
| Belmont | 138,949.71 | 137,035.82 | 983.89 | 150.00 | — | 780.00 | 114,630.34 | 113,127.35 | 902.99 | — | 1,377.48 | 600.00 |
| Greenfield | 205,842.21 | 204,815.83 | — | — | 1,026.38 | — | 103,235.21 | 101,857.73 | — | — | — | — |
| Milford | 41,913.72 | 41,913.72 | — | — | — | — | 35,860.08 | 35,860.08 | — | — | — | — |
| Clinton | 55,362.73 | 52,924.64 | — | 38.09 | — | 2,400.00 | 79,658.92 | 78,843.48 | — | 10.44 | — | 805.00 |
| Norwood | 116,382.99 | 114,323.15 | — | 600.00 | — | 1,459.84 | 86,944.66 | 83,235.33 | — | 1,750.00 | — | 1,959.33 |
| Dedham | 127,351.23 | 124,760.66 | — | — | 1,600.62 | 989.95 | 121,459.62 | 118,921.70 | — | — | 1,543.71 | 994.21 |
| Adams | 114,055.36 | 113,812.40 | — | — | 242.96 | — | 35,172.28 | 34,800.09 | — | — | 372.19 | — |
| Webster | 22,346.59 | 21,292.58 | — | — | 1,054.01 | — | 59,285.44 | 59,045.21 | — | — | 240.23 | — |
| Braintree | 133,231.02 | 132,647.41 | — | — | 583.61 | — | 81,792.93 | 80,963.85 | — | — | 829.08 | — |
| Plymouth | 60,928.47 | 60,928.47 | — | — | — | — | 319,711.16 | 319,711.16 | — | — | — | — |
| Natick | 154,863.13 | 154,359.30 | 177.57 | — | 166.26 | 160.00 | 169,106.45 | 167,543.16 | 177.57 | — | 1,115.72 | 270.00 |
| Milton | 183,630.85 | 168,097.24 | — | — | 14,495.45 | 1,038.16 | 78,299.34 | 63,153.27 | — | — | 14,182.96 | 963.11 |
| Saugus | 19,152.24 | 19,152.24 | — | — | — | — | 27,765.90 | 27,765.90 | — | — | — | — |
| Danvers | 75,113.04 | 75,021.68 | — | — | 91.36 | — | 138,617.99 | 138,597.06 | — | — | 20.93 | — |
| Easthampton | 244,463.63 | 244,157.69 | — | 305.65 | — | — | 94,747.87 | 94,641.37 | — | 106.50 | — | — |
| Winchester | 452,750.99 | 450,052.75 | — | — | 2,698.24 | — | 158,516.69 | 155,864.05 | — | — | 2,652.64 | — |
| Amesbury | 14,432.56 | 14,432.56 | — | — | — | — | 19,891.18 | 19,536.48 | — | — | 354.70 | — |
| Palmer | 66,137.37 | 66,137.37 | — | — | — | — | 130,137.82 | 130,137.82 | — | — | — | — |
| Fairhaven | 17,906.97 | 14,747.80 | — | — | 92.61 | 3,066.56 | 8,854.76 | 7,667.49 | — | — | — | 1,187.27 |
| Andover | 241,838.60 | 240,540.04 | — | — | 1,298.56 | — | 112,772.18 | 110,172.90 | — | — | 2,599.28 | — |
| Northbridge | 13,630.42 | 13,630.42 | — | — | — | — | 46,098.69 | 46,098.69 | — | — | — | — |
| North Attleborough | 28,871.02 | 27,412.37 | — | — | 32.64 | 1,426.01 | 38,987.34 | 37,456.51 | — | — | 32.64 | 1,498.19 |
| Athol | 71,902.90 | 71,837.66 | — | — | — | 65.24 | 66,785.55 | 66,720.31 | — | — | — | 65.24 |
| Bridgewater | 19,332.58 | 19,258.91 | — | — | 21.15 | 52.52 | 39,483.20 | 39,405.19 | — | 4.25 | 21.24 | 52.52 |
| Middleborough | 21,587.54 | 21,457.20 | — | — | 83.34 | 47.00 | 25,308.77 | 24,615.80 | — | — | 174.97 | 518.00 |
| Stonham | 166,559.68 | 166,559.68 | — | — | — | — | 31,601.53 | 31,601.53 | — | — | — | — |
| Wellesley | 175,349.02 | 175,349.02 | — | — | — | — | 77,269.17 | 77,269.17 | — | — | — | — |

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1924**

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Tewksbury POPULATION 4,985 | Foxborough POPULATION 4,934 | Auburn POPULATION 4,927 | Billerica POPULATION 4,913 |
|--|----------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| REVENUE. | \$114,870.17 | \$127,670.71 | \$129,003.83 | \$292,162.31 |
| General | 106,595.45 | 120,188.55 | 120,070.09 | 246,243.40 |
| <i>Taxes</i> | <i>97,610.11</i> | <i>119,287.27</i> | <i>116,468.24</i> | <i>241,859.51</i> |
| Property, poll, and income | 91,440.83 | 112,180.68 | 111,021.51 | 218,887.30 |
| Corporation, bank, etc. | 6,169.28 | 7,106.59 | 5,446.73 | 22,972.21 |
| <i>Licenses and permits</i> | <i>169.00</i> | <i>141.50</i> | <i>53.00</i> | <i>361.50</i> |
| <i>Fines and forfeits</i> | <i>220.00</i> | <i>45.00</i> | <i>108.10</i> | <i>778.71</i> |
| <i>Grants and gifts</i> | <i>8,596.34</i> | <i>714.78</i> | <i>3,440.75</i> | <i>3,243.68</i> |
| For expenses | 8,596.34 | 714.78 | 3,440.75 | 3,243.68 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 8,274.72 | 7,482.16 | 8,933.74 | 45,918.91 |
| <i>Special assessments</i> | <i>639.27</i> | <i>261.20</i> | — | <i>493.37</i> |
| To meet expenses | 639.27 | 261.20 | — | 493.37 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | <i>25.00</i> |
| <i>Departmental</i> | <i>6,163.91</i> | <i>4,607.40</i> | <i>5,841.69</i> | <i>12,581.42</i> |
| General government | 886.75 | 1.95 | 144.50 | 203.70 |
| Protection of persons and property | 1,518.21 | 62.23 | 136.54 | 77.35 |
| Health and sanitation | — | 81.79 | 5.00 | 430.90 |
| Highways | 70.00 | 247.52 | 338.52 | 20.28 |
| Charities | 2,358.33 | 586.58 | 2,658.98 | 7,079.67 |
| Soldiers' benefits | 144.00 | 761.00 | 358.00 | 234.00 |
| Schools | — | 833.90 | — | 2,074.97 |
| Libraries | — | 117.07 | 14.45 | — |
| Recreation | — | — | — | — |
| Unclassified | 1,186.62 | 1,915.36 | 2,185.70 | 2,460.55 |
| <i>Public service enterprises</i> | — | — | — | <i>23,106.59</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 23,066.99 |
| All other | — | — | — | 39.60 |
| <i>Cemeteries</i> | — | — | <i>996.68</i> | <i>1,287.02</i> |
| <i>Interest</i> | <i>1,471.54</i> | <i>2,613.56</i> | <i>2,095.47</i> | <i>8,425.51</i> |
| On sinking funds | — | — | — | 3,139.08 |
| On trust and investment funds | 38.25 | 606.88 | 166.13 | 1,014.30 |
| All other | 1,433.29 | 2,006.68 | 1,929.34 | 4,272.13 |
| NON-REVENUE. | \$136,705.56 | \$194,786.22 | \$94,185.61 | \$117,985.53 |
| Offsets to outlays | 8,000.00 | 18,580.52 | — | 13,276.92 |
| <i>Departmental</i> | <i>8,000.00</i> | <i>18,580.52</i> | — | <i>11,025.00</i> |
| <i>Public service enterprises</i> | — | — | — | <i>2,251.92</i> |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 117,000.00 | 162,000.00 | 82,650.00 | 72,011.00 |
| <i>Loans, general purposes</i> | <i>32,000.00</i> | <i>42,000.00</i> | <i>12,650.00</i> | <i>12,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | <i>10,000.00</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>85,000.00</i> | <i>120,000.00</i> | <i>70,000.00</i> | <i>50,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | <i>11.00</i> |
| Transfers | 1,935.27 | 105.92 | 299.56 | 4,741.60 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 1,935.27 | 105.92 | 299.56 | 4,741.60 |
| Refunds | 62.02 | 1,287.74 | 1,193.23 | 175.96 |
| Agency, trust, and investment | 9,708.27 | 12,812.04 | 10,042.82 | 27,780.05 |
| <i>Taxes and licenses for State</i> | <i>5,200.00</i> | <i>6,400.00</i> | <i>5,103.70</i> | <i>12,900.00</i> |
| <i>Taxes for county</i> | <i>4,138.04</i> | <i>6,183.37</i> | <i>4,145.00</i> | <i>10,265.63</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>370.23</i> | <i>228.67</i> | <i>794.12</i> | <i>4,614.62</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$122,870.17 | \$146,251.23 | \$129,003.83 | \$305,439.23 |
| Premiums | — | — | — | 11.00 |
| Municipal indebtedness | 117,000.00 | 162,000.00 | 82,650.00 | 72,000.00 |
| Transfers and refunds | 1,997.29 | 1,393.66 | 1,492.79 | 4,917.56 |
| Agency, trust, and investment | 9,708.27 | 12,812.04 | 10,042.82 | 27,780.05 |
| Total receipts | \$251,575.73 | \$322,456.93 | \$223,189.44 | \$410,147.84 |
| <i>Balance on hand, including funds</i> | <i>9,879.47</i> | <i>22,835.53</i> | <i>15,817.67</i> | <i>77,768.67</i> |
| GRAND TOTAL | \$261,455.20 | \$345,292.46 | \$239,007.11 | \$487,916.51 |

Graded According to Population of 1925.

| PAYMENTS. | Tewksbury POPULATION 4,985 | Foxborough POPULATION 4,934 | Auburn POPULATION 4,927 | Billerica POPULATION 4,913 |
|--|----------------------------------|-----------------------------------|-------------------------------|----------------------------------|
| Maintenance | \$87,867.09 | \$97,574.44 | \$114,852.64 | \$209,307.12 |
| <i>Departmental</i> | <i>87,784.69</i> | <i>97,574.44</i> | <i>112,798.70</i> | <i>188,780.60</i> |
| General government | 10,680.94 | 6,188.34 | 7,392.70 | 13,037.20 |
| Protection of persons and property | 7,420.86 | 14,156.19 | 4,189.17 | 28,134.05 |
| Health and sanitation | 1,841.75 | 2,915.01 | 3,813.81 | 7,618.41 |
| Highways | 19,024.10 | 18,497.58 | 18,854.49 | 44,237.75 |
| Charities | 3,363.50 | 4,237.27 | 4,613.42 | 11,662.24 |
| Soldiers' benefits | 96.00 | 737.00 | 396.00 | 2,062.16 |
| Schools | 43,235.33 | 47,273.19 | 70,668.90 | 78,005.33 |
| Libraries | 1,242.49 | 1,901.57 | 1,605.28 | 545.50 |
| Recreation | 144.96 | 235.76 | — | 1,195.46 |
| Pensions | — | — | — | — |
| Unclassified | 734.66 | 1,432.53 | 1,264.93 | 2,282.50 |
| <i>Public service enterprises</i> | <i>25.00</i> | <i>—</i> | <i>—</i> | <i>16,977.76</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 16,977.76 |
| All other | 25.00 | — | — | — |
| <i>Cemeteries</i> | <i>57.60</i> | <i>—</i> | <i>2,053.94</i> | <i>3,548.76</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 2,610.00 | 3,219.18 | 5,132.50 | 15,032.57 |
| <i>Loans, general purposes</i> | <i>2,610.00</i> | <i>3,219.18</i> | <i>5,116.75</i> | <i>6,918.12</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>15.75</i> | <i>8,114.45</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 45,761.94 | 70,045.21 | 27,309.77 | 42,672.50 |
| <i>Departmental</i> | <i>45,761.94</i> | <i>70,045.21</i> | <i>27,309.77</i> | <i>30,011.95</i> |
| General government | — | — | — | — |
| Protection of persons and property | 6,285.07 | 17,748.39 | 12,148.24 | — |
| Health and sanitation | — | — | — | 200.00 |
| Highways | 15,775.93 | 33,584.95 | 6,556.58 | 29,311.59 |
| Charities | — | — | — | — |
| Schools | 23,700.94 | 18,711.87 | 8,604.95 | 500.36 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>12,141.55</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 12,141.55 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>519.00</i> |
| Municipal indebtedness | 75,000.00 | 124,000.00 | 79,100.00 | 123,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>5,000.00</i> | <i>4,000.00</i> | <i>4,100.00</i> | <i>23,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>70,000.00</i> | <i>120,000.00</i> | <i>75,000.00</i> | <i>100,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 1,935.27 | 105.92 | 299.56 | 4,741.60 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,800.00</i> |
| <i>All other</i> | <i>1,935.27</i> | <i>105.92</i> | <i>299.56</i> | <i>2,941.60</i> |
| Refunds | 62.02 | 1,287.74 | 1,193.23 | 175.96 |
| Agency, trust, and investment | 9,708.27 | 13,383.34 | 10,021.28 | 32,782.81 |
| <i>Taxes and licenses for State</i> | <i>5,200.00</i> | <i>6,400.00</i> | <i>5,103.70</i> | <i>12,900.00</i> |
| <i>Taxes for county</i> | <i>4,138.04</i> | <i>6,183.37</i> | <i>4,145.00</i> | <i>10,265.53</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>370.23</i> | <i>799.97</i> | <i>772.58</i> | <i>9,617.28</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$90,477.09 | \$100,793.62 | \$119,985.14 | \$224,339.69 |
| Permanent debt (except from sinking funds) | 5,000.00 | 4,000.00 | 4,100.00 | 23,500.00 |
| Sinking fund requirements from revenue | — | — | — | 1,800.00 |
| Outlays | 45,761.94 | 70,045.21 | 27,309.77 | 42,672.50 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 70,000.00 | 120,000.00 | 75,000.00 | 100,000.00 |
| Transfers (except to sinking funds) and refunds | 1,997.29 | 1,393.66 | 1,492.79 | 3,117.56 |
| Agency, trust, and investment | 9,708.27 | 13,383.34 | 10,021.28 | 32,782.81 |
| Total payments | \$222,944.59 | \$309,615.83 | \$237,908.98 | \$428,212.56 |
| <i>Balance on hand, including funds</i> | <i>38,510.61</i> | <i>35,676.63</i> | <i>1,098.13</i> | <i>59,703.95</i> |
| GRAND TOTAL | \$261,455.20 | \$345,292.46 | \$239,007.11 | \$487,916.51 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Somerset POPULATION 4,818 | Blackstone POPULATION 4,802 | Falmouth POPULATION 4,694 | Dudley POPULATION 4,594 |
|--|---------------------------------|-----------------------------------|---------------------------------|-------------------------------|
| REVENUE. | \$132,059.82 | \$92,276.97 | \$403,036.64 | \$189,912.52 |
| General | 125,196.67 | 84,844.11 | 339,087.44 | 167,038.11 |
| <i>Taxes</i> | <i>122,130.65</i> | <i>78,008.31</i> | <i>332,451.17</i> | <i>164,320.39</i> |
| Property, poll, and income | 116,562.66 | 76,607.03 | 327,912.60 | 138,494.95 |
| Corporation, bank, etc. | 5,567.99 | 1,401.28 | 4,538.57 | 25,825.44 |
| <i>Licenses and permits</i> | <i>428.00</i> | <i>854.50</i> | <i>572.12</i> | <i>119.60</i> |
| <i>Fines and forfeits</i> | <i>216.90</i> | <i>666.39</i> | <i>2,293.00</i> | <i>835.70</i> |
| <i>Grants and gifts</i> | <i>2,421.12</i> | <i>5,314.91</i> | <i>2,863.27</i> | <i>1,712.52</i> |
| For expenses | 2,421.12 | 5,314.91 | 2,863.27 | 1,712.52 |
| For outlays | — | — | — | — |
| All other | — | — | 907.88 | — |
| Commercial | 6,863.15 | 7,432.86 | 63,949.20 | 22,874.41 |
| <i>Special assessments</i> | — | — | 101.84 | 2,015.60 |
| To meet expenses | — | — | — | 2,015.60 |
| To meet outlays | — | — | 101.84 | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>5,261.44</i> | <i>7,344.50</i> | <i>9,618.45</i> | <i>4,863.52</i> |
| General government | 537.97 | — | 529.91 | — |
| Protection of persons and property | 41.32 | 18.28 | 1,064.13 | 79.19 |
| Health and sanitation | — | — | 1,532.69 | — |
| Highways | 56.21 | 10.00 | 487.73 | 63.80 |
| Charities | 1,219.85 | 770.06 | 903.66 | 2,115.12 |
| Soldiers' benefits | 915.00 | 240.00 | 438.00 | 166.50 |
| Schools | 588.62 | 3,755.57 | 1,302.05 | 303.38 |
| Libraries | 58.46 | — | 92.98 | 29.60 |
| Recreation | — | — | 1,067.60 | — |
| Unclassified | 1,834.01 | 2,550.59 | 2,199.70 | 2,095.93 |
| <i>Public service enterprises</i> | — | — | <i>48,917.85</i> | <i>15,051.82</i> |
| Electric light | — | — | — | — |
| Water | — | — | 48,917.35 | 15,051.82 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>236.00</i> | — | <i>1,014.77</i> | <i>67.98</i> |
| <i>Interest</i> | <i>1,375.71</i> | <i>88.36</i> | <i>4,296.79</i> | <i>885.49</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | — | 1,231.55 | — |
| All other | 1,375.71 | 88.36 | 3,065.24 | \$85.49 |
| NON-REVENUE. | \$104,906.43 | \$88,240.96 | \$381,155.47 | \$132,497.97 |
| Offsets to outlays | 15,485.92 | — | 203.69 | 1,233.20 |
| <i>Departmental</i> | <i>15,485.92</i> | — | 203.69 | 1,133.20 |
| <i>Public service enterprises</i> | — | — | — | 100.00 |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 80,000.00 | 80,000.00 | 321,538.75 | 116,010.00 |
| <i>Loans, general purposes</i> | — | — | <i>126,000.00</i> | <i>50,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>80,000.00</i> | <i>80,000.00</i> | <i>195,000.00</i> | <i>86,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | <i>1,538.75</i> | <i>10.00</i> |
| Transfers | 471.45 | — | — | — |
| <i>From sinking funds</i> | — | — | — | — |
| All other | 471.45 | — | — | — |
| Refunds | 86.93 | 12.00 | 2,473.11 | 1,350.39 |
| Agency, trust, and investment | 8,862.13 | 8,228.96 | 56,939.92 | 13,904.38 |
| <i>Taxes and licenses for State</i> | <i>5,400.00</i> | <i>4,643.00</i> | <i>17,800.00</i> | <i>7,200.00</i> |
| <i>Taxes for county</i> | <i>3,075.84</i> | <i>3,576.00</i> | <i>36,299.07</i> | <i>5,852.00</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>386.29</i> | <i>9.96</i> | <i>2,840.85</i> | <i>852.38</i> |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$147,545.74 | \$92,276.97 | \$403,240.33 | \$191,145.72 |
| Premiums | — | — | 1,538.75 | 10.00 |
| Municipal indebtedness | 80,000.00 | 80,000.00 | 320,000.00 | 116,000.00 |
| Transfers and refunds | 558.38 | 12.00 | 2,473.11 | 1,350.39 |
| Agency, trust, and investment | 8,862.13 | 8,228.96 | 56,939.92 | 13,904.38 |
| Total receipts | \$236,966.25 | \$180,517.93 | \$784,192.11 | \$322,410.49 |
| Balance on hand, including funds | 2,329.55 | 6,224.26 | 48,532.88 | 6,371.61 |
| GRAND TOTAL | \$239,295.80 | \$186,742.19 | \$832,724.99 | \$328,782.10 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Somerset POPULATION 4,818 | Blackstone POPULATION 4,802 | Falmouth POPULATION 4,694 | Dudley POPULATION 4,594 |
|--|---------------------------------|-----------------------------------|---------------------------------|-------------------------------|
| Maintenance | \$111,581.49 | \$73,520.97 | \$304,998.77 | \$130,798.00 |
| <i>Departmental</i> | <i>111,326.49</i> | <i>73,520.97</i> | <i>284,524.33</i> | <i>121,811.61</i> |
| General government | 7,879.49 | 4,894.80 | 20,253.19 | 8,042.17 |
| Protection of persons and property | 6,942.45 | 1,530.86 | 44,711.05 | 12,410.32 |
| Health and sanitation | 3,867.01 | 1,143.17 | 10,834.39 | 5,563.86 |
| Highways | 29,158.79 | 16,082.72 | 76,645.02 | 26,446.71 |
| Charities | 7,052.61 | 4,352.64 | 14,244.40 | 10,653.49 |
| Soldiers' benefits | 1,310.70 | 696.00 | 422.00 | 901.33 |
| Schools | 53,184.04 | 42,703.96 | 99,309.14 | 55,258.93 |
| Libraries | 587.95 | 743.80 | 4,179.64 | 1,200.75 |
| Recreation | 217.50 | — | 8,285.87 | — |
| Pensions | — | — | — | — |
| Unclassified | 1,124.95 | 1,373.02 | 5,639.63 | 1,333.95 |
| <i>Public service enterprises</i> | <i>20.00</i> | <i>—</i> | <i>19,009.76</i> | <i>8,636.69</i> |
| Electric light | — | — | — | — |
| Water | — | — | 18,571.03 | 8,636.59 |
| All other | 20.00 | — | 438.73 | — |
| <i>Cemeteries</i> | <i>236.00</i> | <i>—</i> | <i>1,464.68</i> | <i>349.90</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 6,327.08 | 4,675.04 | 13,821.75 | 5,165.00 |
| <i>Loans, general purposes</i> | <i>6,327.08</i> | <i>4,675.04</i> | <i>7,170.60</i> | <i>3,186.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>6,651.25</i> | <i>2,030.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 4,251.67 | 3,624.57 | 115,512.92 | 53,972.31 |
| <i>Departmental</i> | <i>4,251.67</i> | <i>3,624.57</i> | <i>100,810.22</i> | <i>53,577.29</i> |
| General government | 70.00 | — | — | — |
| Protection of persons and property | — | — | 684.87 | — |
| Health and sanitation | — | — | — | — |
| Highways | 2,671.61 | — | 19,061.66 | 26,332.51 |
| Charities | — | — | — | — |
| Schools | 1,010.06 | 3,624.57 | 78,931.13 | 26,864.78 |
| Libraries | — | — | — | — |
| Recreation | 500.00 | — | 132.56 | — |
| Unclassified | — | — | 2,000.00 | 380.00 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>14,702.70</i> | <i>395.02</i> |
| Electric light | — | — | — | — |
| Water | — | — | 14,702.70 | 395.02 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 88,000.00 | 80,000.00 | 225,500.00 | 98,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>13,000.00</i> | <i>5,000.00</i> | <i>50,500.00</i> | <i>12,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>75,000.00</i> | <i>75,000.00</i> | <i>195,000.00</i> | <i>86,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 471.45 | — | — | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>471.45</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Refunds | 86.93 | 12.00 | 2,473.11 | 1,350.39 |
| Agency, trust, and investment | 8,862.13 | 8,228.96 | 56,996.11 | 13,904.38 |
| <i>Taxes and licenses for State</i> | <i>5,400.00</i> | <i>4,643.00</i> | <i>17,800.00</i> | <i>7,200.00</i> |
| <i>Taxes for county</i> | <i>3,075.84</i> | <i>3,576.00</i> | <i>36,299.07</i> | <i>5,852.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>386.29</i> | <i>9.96</i> | <i>2,897.04</i> | <i>852.38</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$117,908.57 | \$78,196.01 | \$318,820.52 | \$135,963.00 |
| Permanent debt (except from sinking funds) | 13,000.00 | 5,000.00 | 30,500.00 | 12,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 4,251.67 | 3,624.57 | 115,512.92 | 53,972.31 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 75,000.00 | 75,000.00 | 195,000.00 | 86,000.00 |
| Transfers (except to sinking funds) and refunds | 558.38 | 12.00 | 2,473.11 | 1,350.39 |
| Agency, trust, and investment | 8,862.13 | 8,228.96 | 56,996.11 | 13,904.38 |
| Total payments | \$219,580.75 | \$170,061.54 | \$719,302.66 | \$303,190.08 |
| <i>Balance on hand, including funds</i> | <i>19,715.05</i> | <i>16,680.65</i> | <i>113,422.33</i> | <i>25,592.02</i> |
| GRAND TOTAL | \$239,295.80 | \$186,742.19 | \$832,724.99 | \$328,782.10 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Templeton POPULATION 4,368 | Westport POPULATION 4,207 | Seekonk POPULATION 4,191 | Acushnet POPULATION 4,135 |
|---|----------------------------------|---------------------------------|--------------------------------|---------------------------------|
| REVENUE. | \$128,554.72 | \$167,680.66 | \$105,243.10 | \$106,281.18 |
| General | 98,522.57 | 160,122.33 | 94,631.92 | 100,490.30 |
| Taxes | 96,338.93 | 156,605.45 | 92,876.96 | 97,539.77 |
| Property, poll, and income | 88,142.02 | 147,115.01 | 91,642.51 | 93,047.16 |
| Corporation, bank, etc. | 8,196.91 | 9,490.44 | 1,234.45 | 4,492.61 |
| Licenses and permits | 125.00 | 882.00 | 118.00 | 139.50 |
| Fines and forfeits | 562.56 | 466.32 | 100.00 | 442.76 |
| Grants and gifts | 1,496.08 | 2,168.56 | 1,536.96 | 2,368.27 |
| For expenses | 1,496.08 | 2,168.56 | 1,536.96 | 2,368.27 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 30,032.15 | 7,558.33 | 10,611.18 | 5,790.88 |
| Special assessments | — | — | — | — |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 4,768.90 | 2,538.92 | 9,479.85 | 1,901.63 |
| General government | 1.00 | — | — | 58.89 |
| Protection of persons and property | 142.44 | 95.40 | 63.75 | 38.43 |
| Health and sanitation | — | — | — | 70.37 |
| Highways | 62.20 | 138.00 | 100.00 | 40.50 |
| Charities | 1,131.90 | — | 7,318.68 | — |
| Soldiers' benefits | 215.00 | 180.00 | 102.00 | 120.00 |
| Schools | 1,073.20 | 192.20 | 151.54 | — |
| Libraries | 155.30 | 4.08 | 22.49 | 44.53 |
| Recreation | — | — | — | — |
| Unclassified | 1,987.86 | 1,929.24 | 1,721.39 | 1,528.91 |
| Public service enterprises | 21,355.83 | 1,916.21 | — | — |
| Electric light | 21,355.83 | — | — | — |
| Water | — | — | — | — |
| All other | — | 1,016.21 | — | — |
| Cemeteries | 899.78 | 804.97 | — | 109.00 |
| Interest | 3,007.64 | 2,298.23 | 1,131.33 | 3,780.25 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,079.77 | — | 359.04 | 2,139.36 |
| All other | 1,927.87 | 2,298.23 | 772.29 | 1,640.89 |
| NON-REVENUE. | \$99,404.91 | \$215,363.88 | \$92,255.59 | \$183,830.15 |
| Offsets to outlays | 32,435.93 | 2,548.00 | 9,821.22 | 16,000.00 |
| Departmental | 29,435.93 | 2,548.00 | 9,821.22 | 16,000.00 |
| Public service enterprises | 3,000.00 | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 50,000.00 | 192,600.00 | 75,000.00 | 130,000.00 |
| Loans, general purposes | — | 23,000.00 | — | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 50,000.00 | 169,600.00 | 75,000.00 | 130,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | — |
| Transfers | 1,539.84 | 172.37 | 37.45 | 1,209.09 |
| From sinking funds | — | — | — | — |
| All other | 1,539.84 | 172.37 | 37.45 | 1,209.09 |
| Refunds | 721.93 | 5,398.04 | 19.80 | 4,856.14 |
| Agency, trust, and investment | 14,707.21 | 14,645.47 | 7,377.12 | 31,764.92 |
| Taxes and licenses for State | 5,818.00 | 8,100.00 | 4,700.00 | 5,800.00 |
| Taxes for county | 4,714.00 | 4,613.75 | 2,677.12 | 3,303.67 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 4,175.21 | 1,931.72 | — | 8,011.82 |
| All other | — | — | — | 14,649.43 |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$160,990.65 | \$170,228.66 | \$115,064.32 | \$122,281.18 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 50,000.00 | 192,600.00 | 75,000.00 | 130,000.00 |
| Transfers and refunds | 2,261.77 | 5,570.41 | 57.25 | 6,065.23 |
| Agency, trust, and investment | 14,707.21 | 14,645.47 | 7,377.12 | 31,764.92 |
| Total receipts | \$227,959.63 | \$383,044.54 | \$197,498.69 | \$290,111.33 |
| Balance on hand, including funds | 30,369.30 | 54,953.52 | 23,558.47 | 176.82 |
| GRAND TOTAL | \$258,328.93 | \$437,998.06 | \$221,057.16 | \$290,288.15 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Templeton POPULATION 4,368 | Westport POPULATION 4,207 | Seekonk POPULATION 4,191 | Acushnet POPULATION 4,135 |
|--|----------------------------------|---------------------------------|--------------------------------|---------------------------------|
| Maintenance | \$100,296.46 | \$143,370.77 | \$80,161.68 | \$99,153.68 |
| <i>Departmental</i> | <i>81,340.94</i> | <i>139,661.58</i> | <i>80,161.68</i> | <i>98,908.70</i> |
| General government | 5,867.77 | 10,419.77 | 4,836.69 | 7,286.21 |
| Protection of persons and property | 5,910.85 | 5,242.10 | 5,107.95 | 2,089.71 |
| Health and sanitation | 1,694.14 | 8,803.96 | 3,123.41 | 6,173.24 |
| Highways | 10,909.75 | 42,617.26 | 17,626.16 | 23,237.35 |
| Charities | 5,802.81 | 7,634.21 | 8,820.25 | 5,498.36 |
| Soldiers' benefits | 474.01 | 930.00 | 218.00 | 198.06 |
| Schools | 45,865.88 | 62,740.12 | 39,977.98 | 52,718.23 |
| Libraries | 2,358.80 | 639.26 | 323.49 | 921.80 |
| Recreation | 52.11 | — | — | 100.00 |
| Pensions | — | — | — | — |
| Unclassified | 2,404.82 | 634.90 | 127.75 | 685.74 |
| <i>Public service enterprises</i> | <i>17,398.45</i> | <i>2,702.97</i> | <i>—</i> | <i>—</i> |
| Electric light | 17,398.45 | — | — | — |
| Water | — | — | — | — |
| All other | — | 2,702.97 | — | — |
| <i>Cemeteries</i> | <i>1,557.07</i> | <i>1,006.22</i> | <i>—</i> | <i>113.98</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>131.00</i> |
| Interest | 6,312.64 | 10,065.88 | 3,129.58 | 6,666.93 |
| <i>Loans, general purposes</i> | <i>5,923.25</i> | <i>10,065.88</i> | <i>3,129.58</i> | <i>6,666.93</i> |
| <i>Loans, public service enterprises</i> | <i>389.39</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 48,682.65 | 45,120.92 | 69,233.46 | 27,659.43 |
| <i>Departmental</i> | <i>45,221.48</i> | <i>44,620.07</i> | <i>69,233.46</i> | <i>27,659.43</i> |
| General government | 100.00 | — | — | 294.00 |
| Protection of persons and property | 450.00 | — | 3,337.40 | — |
| Health and sanitation | 250.00 | — | — | — |
| Highways | 41,718.01 | 26,132.22 | 41,383.10 | 20,402.99 |
| Charities | — | — | — | — |
| Schools | 2,703.47 | 18,487.85 | 24,512.96 | 6,962.44 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>3,461.17</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | 3,461.17 | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>500.85</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 57,716.67 | 195,250.00 | 56,000.00 | 110,599.39 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>7,716.67</i> | <i>25,650.00</i> | <i>6,000.00</i> | <i>4,250.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>50,000.00</i> | <i>169,600.00</i> | <i>50,000.00</i> | <i>105,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,349.39</i> |
| Transfers | 1,539.84 | 172.37 | 37.45 | 1,209.09 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>1,539.84</i> | <i>172.37</i> | <i>37.45</i> | <i>1,209.09</i> |
| Refunds | 721.93 | 5,398.04 | 19.80 | 4,856.14 |
| Agency, trust, and investment | 14,006.40 | 14,367.06 | 7,377.12 | 31,637.94 |
| <i>Taxes and licenses for State</i> | <i>5,818.00</i> | <i>8,100.00</i> | <i>4,700.00</i> | <i>5,800.00</i> |
| <i>Taxes for county</i> | <i>4,714.00</i> | <i>4,613.75</i> | <i>2,677.12</i> | <i>3,303.67</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>3,474.40</i> | <i>1,653.31</i> | <i>—</i> | <i>7,837.82</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>14,696.45</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$106,609.10 | \$153,436.65 | \$83,291.26 | \$105,820.61 |
| Permanent debt (except from sinking funds) | 7,716.67 | 25,650.00 | 6,000.00 | 4,250.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 48,682.65 | 45,120.92 | 69,233.46 | 27,659.43 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 50,000.00 | 169,600.00 | 50,000.00 | 106,349.39 |
| Transfers (except to sinking funds) and refunds | 2,261.77 | 5,570.41 | 57.25 | 6,065.23 |
| Agency, trust, and investment | 14,006.40 | 14,367.06 | 7,377.12 | 31,637.94 |
| Total payments | \$229,276.59 | \$413,745.04 | \$215,959.09 | \$281,782.60 |
| Balance on hand, including funds | 29,052.34 | 24,253.02 | 5,098.07 | 8,505.55 |
| GRAND TOTAL | \$258,328.93 | \$437,998.06 | \$221,057.16 | \$290,288.15 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Leicester POPULATION 4,110 | Dalton POPULATION 4,092 | Lee POPULATION 4,058 | Oxford POPULATION 4,026 |
|--|----------------------------------|-------------------------------|----------------------------|-------------------------------|
| REVENUE. | \$153,226.95 | \$168,482.66 | \$129,733.56 | \$138,245.14 |
| General | 144,170.10 | 152,800.97 | 119,504.61 | 120,101.91 |
| <i>Taxes</i> | <i>141,701.78</i> | <i>152,807.12</i> | <i>117,754.73</i> | <i>117,520.23</i> |
| Property, poll, and income | 130,728.24 | 135,901.87 | 102,615.42 | 111,120.11 |
| Corporation, bank, etc. | 10,973.54 | 16,405.25 | 15,139.31 | 6,400.12 |
| <i>Licenses and permits</i> | <i>31.00</i> | <i>118.00</i> | <i>102.30</i> | <i>103.64</i> |
| <i>Fines and forfeits</i> | <i>21.70</i> | <i>5.92</i> | <i>1,055.46</i> | <i>499.79</i> |
| <i>Grants and gifts</i> | <i>2,415.62</i> | <i>369.93</i> | <i>592.12</i> | <i>1,978.25</i> |
| For expenses | 2,415.62 | 369.93 | 592.12 | 1,978.25 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 9,056.85 | 15,681.69 | 10,228.95 | 18,143.23 |
| <i>Special assessments</i> | <i>178.80</i> | <i>674.28</i> | <i>—</i> | <i>—</i> |
| To meet expenses | 178.80 | — | — | — |
| To meet outlays | — | 674.28 | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>100.00</i> | <i>—</i> |
| <i>Departmental</i> | <i>5,461.91</i> | <i>8,778.92</i> | <i>6,619.64</i> | <i>12,351.67</i> |
| General government | 73.60 | 379.45 | 1,675.14 | 1,495.00 |
| Protection of persons and property | 139.10 | 51.14 | 103.39 | 73.48 |
| Health and sanitation | — | — | — | — |
| Highways | 61.45 | 556.87 | — | 68.05 |
| Charities | 1,285.13 | 2,278.87 | 504.06 | 7,584.86 |
| Soldiers' benefits | 340.00 | 516.00 | 517.50 | 476.50 |
| Schools | 1,524.72 | 2,458.50 | 1,429.85 | 605.12 |
| Libraries | 55.99 | 398.86 | — | 59.39 |
| Recreation | — | — | — | — |
| Unclassified | 1,981.92 | 2,139.23 | 2,389.70 | 1,989.27 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>636.37</i> | <i>307.00</i> | <i>2,199.73</i> |
| <i>Interest</i> | <i>3,416.14</i> | <i>5,692.12</i> | <i>3,202.31</i> | <i>3,591.83</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 677.98 | 5,402.28 | — | 1,026.42 |
| All other | 2,738.16 | 189.84 | 3,202.31 | 2,565.41 |
| NON-REVENUE. | \$113,837.07 | \$93,088.90 | \$107,784.17 | \$148,243.57 |
| Offsets to outlays | 1,570.00 | 80.00 | 10,650.00 | 13,338.50 |
| <i>Departmental</i> | <i>1,570.00</i> | <i>80.00</i> | <i>10,650.00</i> | <i>13,338.50</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 98,000.00 | 70,000.00 | 70,000.00 | 123,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>4,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>98,000.00</i> | <i>70,000.00</i> | <i>70,000.00</i> | <i>119,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 361.00 | 2,931.25 | — | 77.68 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>361.00</i> | <i>2,931.25</i> | <i>—</i> | <i>77.68</i> |
| Refunds | 90.16 | 212.90 | 5,449.09 | 294.25 |
| Agency, trust, and investment | 13,815.91 | 19,864.75 | 21,685.08 | 11,533.14 |
| <i>Taxes and licenses for State</i> | <i>7,000.00</i> | <i>9,500.00</i> | <i>9,403.52</i> | <i>5,300.00</i> |
| <i>Taxes for county</i> | <i>6,690.00</i> | <i>10,364.75</i> | <i>10,265.65</i> | <i>4,808.00</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,125.91</i> | <i>—</i> | <i>2,025.91</i> | <i>1,925.14</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$154,796.95 | \$168,562.66 | \$140,383.56 | \$151,583.64 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 98,000.00 | 70,000.00 | 70,000.00 | 123,000.00 |
| Transfers and refunds | 451.16 | 3,144.15 | 5,449.09 | 371.93 |
| Agency, trust, and investment | 13,815.91 | 19,864.75 | 21,685.08 | 11,533.14 |
| Total receipts | \$267,064.02 | \$261,571.56 | \$237,517.73 | \$286,488.71 |
| <i>Balance on hand, including funds</i> | <i>10,768.02</i> | <i>18,559.10</i> | <i>13,585.14</i> | <i>24,006.84</i> |
| GRAND TOTAL | \$277,832.04 | \$280,130.66 | \$251,102.87 | \$310,495.05 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Leicester POPULATION 4,110 | Dalton POPULATION 4,092 | Lee POPULATION 4,058 | Oxford POPULATION 4,026 |
|--|----------------------------------|-------------------------------|----------------------------|-------------------------------|
| Maintenance | \$105,387.38 | \$130,074.01 | \$101,869.31 | \$109,195.71 |
| <i>Departmental</i> | <i>105,387.38</i> | <i>127,002.61</i> | <i>100,974.31</i> | <i>107,225.39</i> |
| General government | 6,012.95 | 11,304.08 | 7,148.62 | 8,022.40 |
| Protection of persons and property | 9,499.86 | 7,679.23 | 3,195.95 | 7,511.16 |
| Health and sanitation | 1,706.33 | 2,092.70 | 1,938.87 | 2,520.18 |
| Highways | 29,557.19 | 20,228.90 | 17,142.07 | 13,213.46 |
| Charities | 3,976.05 | 10,735.64 | 11,932.19 | 16,283.29 |
| Soldiers' benefits | 1,204.95 | 456.00 | 411.00 | 1,099.00 |
| Schools | 48,487.95 | 64,979.27 | 54,017.74 | 53,541.73 |
| Libraries | 2,964.59 | 4,287.89 | 1,983.97 | 1,823.65 |
| Recreation | 494.20 | 2,728.05 | 233.95 | 445.12 |
| Pensions | — | 150.00 | — | — |
| Unclassified | 1,483.31 | 2,360.85 | 2,969.95 | 2,765.40 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>3,071.40</i> | <i>895.00</i> | <i>1,970.32</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 4,736.87 | 2,511.55 | 5,771.13 | 8,492.31 |
| <i>Loans, general purposes</i> | <i>4,736.87</i> | <i>2,511.55</i> | <i>5,771.13</i> | <i>8,492.31</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 16,157.49 | 37,647.57 | 9,593.64 | 22,772.21 |
| <i>Departmental</i> | <i>16,157.49</i> | <i>33,941.12</i> | <i>9,593.64</i> | <i>22,772.21</i> |
| General government | — | — | — | 2,400.00 |
| Protection of persons and property | — | — | — | — |
| Health and sanitation | — | 1,769.82 | — | — |
| Highways | 16,157.49 | 31,722.54 | 9,593.64 | 17,037.97 |
| Charities | — | — | — | — |
| Schools | — | 448.76 | — | 3,334.24 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>3,706.45</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 123,300.00 | 76,000.00 | 89,050.00 | 120,435.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>10,300.00</i> | <i>6,000.00</i> | <i>9,050.00</i> | <i>11,435.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>113,000.00</i> | <i>70,000.00</i> | <i>80,000.00</i> | <i>109,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 361.00 | 2,931.25 | — | 77.68 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>361.00</i> | <i>2,931.25</i> | <i>—</i> | <i>77.68</i> |
| Refunds | 90.16 | 212.90 | 5,449.09 | 294.25 |
| Agency, trust, and investment | 14,291.83 | 19,864.75 | 21,685.08 | 11,489.93 |
| <i>Taxes and licenses for State</i> | <i>7,000.00</i> | <i>9,600.00</i> | <i>9,403.52</i> | <i>6,300.00</i> |
| <i>Taxes for county</i> | <i>6,690.00</i> | <i>10,364.75</i> | <i>10,255.65</i> | <i>4,308.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,601.83</i> | <i>—</i> | <i>2,025.91</i> | <i>1,881.93</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$110,124.25 | \$132,585.56 | \$107,640.44 | \$117,688.02 |
| Permanent debt (except from sinking funds) | 10,300.00 | 6,000.00 | 9,050.00 | 11,435.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 16,157.49 | 37,647.57 | 9,593.64 | 22,772.21 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 113,000.00 | 70,000.00 | 80,000.00 | 109,000.00 |
| Transfers (except to sinking funds) and refunds | 451.16 | 3,144.15 | 5,449.09 | 371.93 |
| Agency, trust, and investment | 14,291.83 | 19,864.75 | 21,685.08 | 11,489.93 |
| Total payments | \$264,324.73 | \$269,242.03 | \$233,418.25 | \$272,757.09 |
| <i>Balance on hand, including funds</i> | <i>13,507.31</i> | <i>10,888.63</i> | <i>17,684.62</i> | <i>37,737.96</i> |
| GRAND TOTAL | \$277,832.04 | \$280,130.66 | \$251,102.87 | \$310,495.05 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Williamstown POPULATION 4,006 | Warren POPULATION 3,950 | Rockport POPULATION 3,949 | Medfield POPULATION 3,867 |
|--|-------------------------------------|-------------------------------|---------------------------------|---------------------------------|
| REVENUE. | \$165,087.80 | \$133,000.90 | \$207,597.23 | \$100,763.64 |
| General | 157,173.88 | 120,844.79 | 171,951.40 | 89,381.69 |
| <i>Taxes</i> | <i>166,341.14</i> | <i>119,602.24</i> | <i>171,330.78</i> | <i>83,090.60</i> |
| Property, poll, and income | 146,566.39 | 105,015.13 | 165,962.73 | 80,225.42 |
| Corporation, bank, etc. | 9,774.75 | 14,587.11 | 5,368.05 | 2,865.18 |
| <i>Licenses and permits</i> | <i>566.60</i> | <i>133.00</i> | <i>8.50</i> | <i>79.00</i> |
| <i>Fines and forfeits</i> | <i>264.34</i> | <i>327.80</i> | <i>200.00</i> | <i>170.00</i> |
| <i>Grants and gifts</i> | <i>1.80</i> | <i>781.75</i> | <i>412.12</i> | <i>6,042.09</i> |
| For expenses | 1.80 | 781.75 | 412.12 | 6,042.09 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 7,913.92 | 12,156.11 | 35,645.83 | 11,381.95 |
| <i>Special assessments</i> | <i>1,494.62</i> | <i>862.83</i> | <i>275.40</i> | <i>316.15</i> |
| To meet expenses | — | 862.83 | 275.40 | 316.15 |
| To meet outlays | 1,494.52 | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>5,619.74</i> | <i>8,048.18</i> | <i>7,877.84</i> | <i>3,603.02</i> |
| General government | — | 756.42 | 1,417.70 | 497.15 |
| Protection of persons and property | 138.89 | 538.24 | 77.33 | 296.44 |
| Health and sanitation | 65.47 | 528.85 | 235.64 | — |
| Highways | — | 170.99 | 222.00 | 132.70 |
| Charities | 1,279.58 | 1,441.85 | 2,075.92 | 1,294.01 |
| Soldiers' benefits | 750.00 | 216.00 | 1,450.00 | 72.00 |
| Schools | 1,216.67 | 2,255.31 | — | 138.44 |
| Libraries | 130.25 | — | 179.30 | 70.00 |
| Recreation | — | — | — | — |
| Unclassified | 2,038.88 | 2,140.52 | 2,219.95 | 1,102.28 |
| <i>Public service enterprises</i> | — | — | <i>22,896.06</i> | <i>5,094.10</i> |
| Electric light | — | — | — | — |
| Water | — | — | 21,595.06 | 5,094.10 |
| All other | — | — | 1,300.00 | — |
| <i>Cemeteries</i> | <i>272.40</i> | <i>1,146.40</i> | <i>1,808.95</i> | <i>1,130.43</i> |
| <i>Interest</i> | <i>627.26</i> | <i>2,098.70</i> | <i>2,788.58</i> | <i>1,238.26</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 190.17 | 509.93 | 986.93 | 568.63 |
| All other | 337.09 | 1,588.77 | 1,801.65 | 669.62 |
| NON-REVENUE. | \$184,126.47 | \$175,305.55 | \$313,181.75 | \$57,600.85 |
| Offsets to outlays | 1,337.68 | — | 35,399.24 | 7,000.00 |
| <i>Departmental</i> | <i>1,337.68</i> | — | <i>34,591.28</i> | <i>7,000.00</i> |
| <i>Public service enterprises</i> | — | — | <i>807.96</i> | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 160,088.33 | 153,001.25 | 255,549.50 | 40,000.00 |
| <i>Loans, general purposes</i> | <i>46,000.00</i> | <i>93,000.00</i> | <i>85,000.00</i> | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>115,000.00</i> | <i>60,000.00</i> | <i>170,000.00</i> | <i>40,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>88.33</i> | — | — | — |
| <i>Premiums</i> | — | 1.25 | <i>549.50</i> | — |
| Transfers | 110.00 | 418.60 | 719.61 | — |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 110.00 | 418.60 | 719.61 | — |
| Refunds | 4.39 | 5,432.90 | 179.05 | 150.66 |
| Agency, trust, and investment | 22,586.07 | 16,452.80 | 21,334.35 | 10,450.19 |
| <i>Taxes and licenses for State</i> | <i>10,394.24</i> | <i>8,000.00</i> | <i>8,600.00</i> | <i>4,000.00</i> |
| <i>Taxes for county</i> | <i>10,910.27</i> | <i>6,603.00</i> | <i>7,773.38</i> | <i>5,864.61</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>1,281.56</i> | <i>1,949.80</i> | <i>4,960.97</i> | <i>2,585.58</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$166,425.48 | \$133,000.90 | \$242,996.47 | \$107,763.64 |
| Premiums | — | 1.25 | 549.50 | — |
| Municipal indebtedness | 160,088.33 | 153,000.00 | 255,000.00 | 40,000.00 |
| Transfers and refunds | 114.39 | 5,851.50 | 898.66 | 150.66 |
| Agency, trust, and investment | 22,586.07 | 16,452.80 | 21,334.35 | 10,450.19 |
| Total receipts | \$349,214.27 | \$308,306.45 | \$520,778.98 | \$158,364.49 |
| Balance on hand, including funds | <i>153,656.29</i> | <i>25,097.15</i> | <i>10,646.89</i> | <i>46,196.54</i> |
| GRAND TOTAL | \$502,870.56 | \$333,403.60 | \$531,425.87 | \$204,561.03 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Williamstown POPULATION 4,006 | Warren POPULATION 3,950 | Rockport POPULATION 3,949 | Medfield POPULATION 3,867 |
|--|-------------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Maintenance | \$114,035.70 | \$111,004.60 | \$152,140.40 | \$82,057.12 |
| <i>Departmental</i> | <i>110,858.96</i> | <i>109,305.85</i> | <i>131,746.45</i> | <i>76,716.96</i> |
| General government | 8,722.36 | 7,097.45 | 13,297.26 | 6,232.30 |
| Protection of persons and property | 3,137.07 | 10,985.04 | 17,119.48 | 9,995.17 |
| Health and sanitation | 5,140.02 | 3,587.96 | 4,193.08 | 2,660.41 |
| Highways | 21,773.80 | 16,300.05 | 28,360.85 | 19,132.35 |
| Charities | 5,827.46 | 8,465.54 | 13,441.29 | 5,849.21 |
| Soldiers' benefits | 813.36 | 216.00 | 1,934.00 | 889.00 |
| Schools | 60,837.42 | 56,083.13 | 46,579.40 | 24,061.42 |
| Libraries | 2,950.16 | 2,462.46 | 4,814.40 | 2,098.31 |
| Recreation | — | 378.62 | 992.69 | 433.20 |
| Pensions | — | — | — | — |
| Unclassified | 1,654.31 | 3,729.10 | 1,014.00 | 5,365.59 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>17,356.10</i> | <i>3,539.22</i> |
| Electric light | — | — | — | — |
| Water | — | — | 16,109.70 | 3,539.22 |
| All other | — | — | 1,246.40 | — |
| <i>Cemeteries</i> | <i>3,179.74</i> | <i>1,699.25</i> | <i>3,037.85</i> | <i>1,800.94</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 4,494.74 | 2,062.27 | 6,736.70 | 2,528.59 |
| <i>Loans, general purposes</i> | <i>4,494.74</i> | <i>2,062.27</i> | <i>6,116.70</i> | <i>1,871.09</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>620.00</i> | <i>657.60</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 180,717.91 | 95,469.41 | 129,091.34 | 51,769.56 |
| <i>Departmental</i> | <i>179,136.18</i> | <i>95,469.41</i> | <i>122,238.30</i> | <i>50,164.78</i> |
| General government | — | — | 86.34 | 35,769.29 |
| Protection of persons and property | — | 3,500.00 | — | — |
| Health and sanitation | 800.00 | — | 30,343.36 | 325.00 |
| Highways | 12,234.25 | 1,111.13 | 91,008.60 | 12,463.38 |
| Charities | — | 794.01 | — | — |
| Schools | 166,101.93 | 90,064.27 | — | 1,447.11 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 160.00 |
| Unclassified | — | — | 800.00 | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>6,853.04</i> | <i>1,604.78</i> |
| Electric light | — | — | — | — |
| Water | — | — | 6,853.04 | 1,604.78 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,581.73</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 130,000.00 | 71,085.80 | 192,900.00 | 46,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>15,000.00</i> | <i>6,085.80</i> | <i>17,900.00</i> | <i>6,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>115,000.00</i> | <i>65,000.00</i> | <i>175,000.00</i> | <i>40,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 110.00 | 418.60 | 719.61 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>110.00</i> | <i>418.60</i> | <i>719.61</i> | <i>—</i> |
| Refunds | 4.39 | 5,432.90 | 179.05 | 150.66 |
| Agency, trust, and investment | 21,304.51 | 16,507.77 | 21,196.25 | 10,450.19 |
| <i>Taxes and licenses for State</i> | <i>10,394.24</i> | <i>8,000.00</i> | <i>8,500.00</i> | <i>4,000.00</i> |
| <i>Taxes for county</i> | <i>10,910.27</i> | <i>6,503.00</i> | <i>7,873.38</i> | <i>3,864.61</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>2,004.77</i> | <i>4,822.87</i> | <i>2,585.58</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$118,530.44 | \$113,066.87 | \$158,877.10 | \$84,585.71 |
| Permanent debt (except from sinking funds) | 15,000.00 | 6,085.80 | 17,900.00 | 6,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 180,717.91 | 95,469.41 | 129,091.34 | 51,769.56 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 115,000.00 | 65,000.00 | 175,000.00 | 40,000.00 |
| Transfers (except to sinking funds) and refunds | 114.39 | 5,851.50 | 898.66 | 150.66 |
| Agency, trust, and investment | 21,304.51 | 16,507.77 | 21,196.25 | 10,450.19 |
| Total payments | \$450,667.25 | \$301,981.35 | \$502,963.35 | \$193,456.12 |
| <i>Balance on hand, including funds</i> | <i>52,203.31</i> | <i>31,422.25</i> | <i>28,462.52</i> | <i>11,104.91</i> |
| GRAND TOTAL | \$502,870.56 | \$333,403.60 | \$531,425.87 | \$204,561.03 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Provincetown POPULATION 3,787 | Westford POPULATION 3,571 | East Bridgewater POPULATION 3,538 | Wilmington POPULATION 3,515 |
|--|-------------------------------------|---------------------------------|--|-----------------------------------|
| REVENUE. | \$149,292.90 | \$155,679.56 | \$172,137.59 | \$98,048.71 |
| General | 120,066.08 | 140,653.73 | 148,312.39 | 88,898.85 |
| <i>Taxes</i> | <i>118,343.84</i> | <i>139,713.88</i> | <i>147,173.43</i> | <i>82,516.76</i> |
| Property, poll, and income | 113,463.18 | 119,633.41 | 117,674.55 | 81,351.95 |
| Corporation, bank, etc. | 4,880.66 | 20,080.47 | 29,498.88 | 1,164.81 |
| <i>Licenses and permits</i> | <i>745.50</i> | <i>109.00</i> | <i>337.00</i> | <i>602.80</i> |
| <i>Fines and forfeits</i> | <i>240.00</i> | <i>203.10</i> | <i>153.00</i> | <i>495.50</i> |
| <i>Grants and gifts</i> | <i>736.74</i> | <i>622.75</i> | <i>648.96</i> | <i>5,283.79</i> |
| For expenses | 736.74 | 622.75 | 648.96 | 5,283.79 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 29,226.82 | 15,025.83 | 23,825.20 | 9,149.86 |
| <i>Special assessments</i> | — | 970.70 | 1,032.35 | 609.28 |
| To meet expenses | — | 970.70 | 1,032.35 | 609.28 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>1,606.38</i> | — | — | — |
| <i>Departmental</i> | <i>18,154.09</i> | <i>11,532.91</i> | <i>8,460.80</i> | <i>5,648.99</i> |
| General government | 1,692.75 | 426.12 | 947.60 | — |
| Protection of persons and property | 113.96 | 452.24 | 127.77 | 343.48 |
| Health and sanitation | 264.15 | — | 2.50 | 4.50 |
| Highways | 31.75 | 540.23 | 141.46 | 158.00 |
| Charities | 821.26 | 7,242.02 | 3,308.19 | 2,130.35 |
| Soldiers' benefits | 470.75 | 270.00 | 612.00 | 409.50 |
| Schools | 2,609.27 | 981.00 | 1,257.09 | 1,053.80 |
| Libraries | 248.25 | 27.92 | 173.26 | 73.53 |
| Recreation | — | — | — | — |
| Unclassified | 11,901.95 | 1,593.38 | 1,890.93 | 1,475.83 |
| <i>Public service enterprises</i> | <i>15,484.03</i> | — | <i>11,271.12</i> | — |
| Electric light | — | — | — | — |
| Water | 15,484.03 | — | 11,271.12 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,476.25</i> | <i>1,027.55</i> | — | <i>432.00</i> |
| <i>Interest</i> | <i>2,606.07</i> | <i>1,494.67</i> | <i>3,010.93</i> | <i>2,459.59</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 265.15 | 925.02 | 1,036.99 | 354.08 |
| All other | 2,240.92 | 569.65 | 1,973.94 | 2,105.51 |
| NON-REVENUE. | \$115,457.69 | \$141,578.72 | \$162,756.09 | \$118,454.41 |
| Offsets to outlays | — | 7,980.00 | 10,363.09 | 4,606.66 |
| <i>Departmental</i> | — | 7,980.00 | 10,363.09 | 4,606.66 |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 84,000.00 | 117,037.00 | 135,000.00 | 102,225.00 |
| <i>Loans, general purposes</i> | — | 37,000.00 | — | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>84,000.00</i> | <i>80,000.00</i> | <i>135,000.00</i> | <i>102,225.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | 37.00 | — | — |
| Transfers | 1,438.41 | 278.08 | 241.76 | 3,082.49 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 1,438.41 | 278.08 | 241.76 | 3,082.49 |
| Refunds | 1,145.25 | 210.33 | 93.24 | — |
| Agency, trust, and investment | 28,874.03 | 16,073.31 | 17,058.00 | 8,540.26 |
| <i>Taxes and licenses for State</i> | <i>7,000.00</i> | <i>7,717.05</i> | <i>7,700.00</i> | <i>4,500.00</i> |
| <i>Taxes for county</i> | <i>14,274.92</i> | <i>6,127.49</i> | <i>9,310.46</i> | <i>3,581.00</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>7,599.11</i> | <i>2,228.77</i> | <i>47.54</i> | <i>459.26</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$149,292.90 | \$163,659.56 | \$182,500.68 | \$102,655.37 |
| Premiums | — | 37.00 | — | — |
| Municipal indebtedness | 84,000.00 | 117,000.00 | 135,000.00 | 102,225.00 |
| Transfers and refunds | 2,583.66 | 488.41 | 335.00 | 3,082.49 |
| Agency, trust, and investment | 28,874.03 | 16,073.31 | 17,058.00 | 8,540.26 |
| Total receipts | \$264,750.59 | \$297,258.28 | \$334,893.68 | \$216,503.12 |
| Balance on hand, including funds | 11,666.66 | 20,448.66 | 12,294.46 | 31,951.46 |
| GRAND TOTAL | \$276,417.25 | \$317,706.94 | \$347,188.14 | \$248,454.58 |

1 Includes \$13.88 from administration of trust funds.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Provincetown POPULATION 3,787 | Westford POPULATION 3,571 | East Bridgewater POPULATION 3,538 | Wilmington POPULATION 3,515 |
|--|-------------------------------------|---------------------------------|--|-----------------------------------|
| Maintenance | \$113,092.12 | \$125,867.79 | \$133,621.92 | \$97,003.64 |
| <i>Departmental</i> | 98,722.41 | 124,567.18 | 123,132.33 | 95,797.44 |
| General government | 11,779.86 | 7,733.58 | 10,876.95 | 7,122.54 |
| Protection of persons and property | 6,129.09 | 11,407.29 | 12,001.55 | 10,248.50 |
| Health and sanitation | 4,972.84 | 3,268.81 | 5,543.31 | 2,144.50 |
| Highways | 13,324.82 | 22,079.49 | 24,902.78 | 25,572.63 |
| Charities | 12,079.90 | 13,134.57 | 11,781.85 | 5,600.85 |
| Soldiers' benefits | 1,239.19 | 1,307.00 | 973.87 | 551.00 |
| Schools | 46,482.84 | 60,012.31 | 53,116.04 | 42,144.86 |
| Libraries | 1,454.67 | 3,003.69 | 2,702.90 | 844.97 |
| Recreation | 500.00 | 789.84 | 123.53 | 450.52 |
| Pensions | — | — | — | — |
| Unclassified | 759.20 | 1,830.60 | 1,109.55 | 1,117.07 |
| <i>Public service enterprises</i> | 12,397.46 | 25.00 | 10,432.40 | — |
| Electric light | — | — | — | — |
| Water | 12,397.46 | — | 10,432.40 | — |
| All other | — | 25.00 | — | — |
| <i>Cemeteries</i> | 1,958.37 | 1,276.61 | 57.19 | 1,206.20 |
| <i>Administration of trust funds</i> | 18.88 | — | — | — |
| Interest | 3,330.88 | 3,390.51 | 8,849.43 | 5,219.35 |
| <i>Loans, general purposes</i> | 2,250.88 | 3,390.51 | 5,353.42 | 5,219.35 |
| <i>Loans, public service enterprises</i> | 1,080.00 | — | 3,491.01 | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 2,860.90 | 64,431.53 | 18,358.38 | 8,434.31 |
| <i>Departmental</i> | 361.82 | 64,431.53 | 17,579.45 | 8,434.31 |
| General government | — | — | — | 98.00 |
| Protection of persons and property | — | 484.00 | 1,928.71 | 241.60 |
| Health and sanitation | — | — | 110.26 | — |
| Highways | 361.82 | 16,813.60 | 15,540.48 | 7,087.19 |
| Charities | — | 325.00 | — | — |
| Schools | — | 40,943.00 | — | 1,007.52 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | 5,865.93 | — | — |
| <i>Public service enterprises</i> | 2,499.08 | — | 778.93 | — |
| Electric light | — | — | — | — |
| Water | 2,499.08 | — | 778.93 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 119,200.00 | 84,400.00 | 158,100.00 | 88,925.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | 5,200.00 | 4,400.00 | 18,100.00 | 2,750.00 |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 114,000.00 | 80,000.00 | 140,000.00 | 86,175.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 1,438.41 | 278.08 | 241.76 | 3,082.49 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | 1,438.41 | 278.08 | 241.76 | 3,082.49 |
| Refunds | 1,145.25 | 210.33 | 93.24 | — |
| Agency, trust, and investment | 28,881.68 | 16,139.87 | 17,239.38 | 9,459.57 |
| <i>Taxes and licenses for State</i> | 7,000.00 | 7,717.05 | 7,700.00 | 4,500.00 |
| <i>Taxes for county</i> | 14,274.92 | 6,127.49 | 9,310.46 | 3,581.00 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 7,606.76 | 2,295.33 | 228.92 | 1,378.57 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$116,423.00 | \$129,258.30 | \$142,471.35 | \$102,222.99 |
| Permanent debt (except from sinking funds) | 5,200.00 | 4,400.00 | 18,100.00 | 2,750.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 2,860.90 | 64,431.53 | 18,358.38 | 8,434.31 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 114,000.00 | 80,000.00 | 140,000.00 | 86,175.00 |
| Transfers (except to sinking funds) and refunds | 2,583.66 | 488.41 | 335.00 | 3,082.49 |
| Agency, trust, and investment | 28,881.68 | 16,139.87 | 17,239.38 | 9,459.57 |
| Total payments | \$269,949.24 | \$294,718.11 | \$336,504.11 | \$212,124.36 |
| Balance on hand, including funds | 6,468.01 | 22,988.83 | 10,684.03 | 36,330.22 |
| GRAND TOTAL | \$276,417.25 | \$317,706.94 | \$347,188.14 | \$248,454.58 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Holden POPULATION 3,436 | Longmeadow POPULATION 3,333 | Barre POPULATION 3,329 | Holbrook POPULATION 3,273 |
|--|-------------------------------|-----------------------------------|------------------------------|---------------------------------|
| REVENUE. | \$151,338.87 | \$221,695.92 | \$95,549.53 | \$129,101.32 |
| General | 111,055.12 | 194,937.75 | 79,483.27 | 98,957.52 |
| <i>Taxes</i> | <i>102,257.20</i> | <i>193,961.13</i> | <i>77,402.34</i> | <i>97,626.86</i> |
| Property, poll, and income | 99,535.26 | 191,390.84 | 57,697.11 | 93,955.41 |
| Corporation, bank, etc. | 2,721.94 | 2,570.29 | 19,705.23 | 3,671.45 |
| <i>Licenses and permits</i> | <i>204.50</i> | <i>114.50</i> | <i>134.50</i> | <i>113.00</i> |
| <i>Fines and forfeits</i> | <i>100.89</i> | <i>171.50</i> | — | <i>294.78</i> |
| <i>Grants and gifts</i> | <i>8,492.53</i> | <i>676.52</i> | <i>1,946.43</i> | <i>922.88</i> |
| For expenses | 8,492.53 | 676.52 | 1,946.43 | 922.88 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | <i>14.10</i> | — | — |
| Commercial | 40,283.75 | 26,758.17 | 16,066.26 | 30,143.80 |
| <i>Special assessments</i> | <i>670.00</i> | <i>3,306.93</i> | — | <i>1,189.58</i> |
| To meet expenses | 670.00 | — | — | 1,189.58 |
| To meet outlays | — | 3,306.93 | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>3,460.02</i> | <i>4,012.02</i> | <i>8,999.58</i> | <i>8,569.79</i> |
| General government | 623.80 | 184.55 | 44.50 | 1,198.00 |
| Protection of persons and property | 267.69 | 13.21 | 121.60 | 30.54 |
| Health and sanitation | — | — | — | 993.08 |
| Highways | 14.00 | 206.08 | 23.00 | 92.82 |
| Charities | 170.80 | — | 4,118.98 | 2,886.88 |
| Soldiers' benefits | 406.00 | 306.00 | 214.00 | 880.00 |
| Schools | 313.05 | 106.13 | 1,925.07 | 685.20 |
| Libraries | 43.00 | — | 123.27 | 164.23 |
| Recreation | — | 1,657.54 | — | — |
| Unclassified | 1,621.68 | 1,538.51 | 2,429.16 | 1,639.04 |
| <i>Public service enterprises</i> | <i>34,270.95</i> | <i>14,951.26</i> | <i>4,975.19</i> | <i>16,874.43</i> |
| Electric light | 25,235.32 | — | — | — |
| Water | 9,035.62 | 14,951.26 | 4,975.19 | 16,874.43 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>8.00</i> | — | <i>190.32</i> | — |
| <i>Interest</i> | <i>1,874.78</i> | <i>4,487.96</i> | <i>1,901.17</i> | <i>3,510.00</i> |
| On sinking funds | — | 1,179.31 | — | — |
| On trust and investment funds | — | 424.88 | 553.46 | 1,647.25 |
| All other | 1,874.78 | 2,883.77 | 1,347.71 | 1,862.75 |
| NON-REVENUE. | \$112,510.66 | \$344,201.13 | \$135,481.91 | \$127,428.47 |
| Offsets to outlays | 1,677.95 | 9,493.71 | 9,143.01 | 16,393.63 |
| <i>Departmental</i> | <i>1,047.73</i> | <i>3,450.23</i> | <i>9,143.01</i> | <i>16,393.63</i> |
| <i>Public service enterprises</i> | <i>630.22</i> | <i>6,043.48</i> | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 100,000.00 | 248,491.40 | 109,000.00 | 99,300.00 |
| <i>Loans, general purposes</i> | — | <i>68,000.00</i> | — | <i>4,300.00</i> |
| <i>Loans, public service enterprises</i> | — | <i>10,000.00</i> | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>100,000.00</i> | <i>170,000.00</i> | <i>109,000.00</i> | <i>95,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | <i>491.40</i> | — | — |
| Transfers | — | 30,603.76 | 945.05 | 1,176.68 |
| <i>From sinking funds</i> | — | <i>30,000.00</i> | — | — |
| <i>All other</i> | — | <i>603.76</i> | <i>945.05</i> | <i>1,176.68</i> |
| Refunds | 1,883.31 | 912.53 | 88.56 | 710.48 |
| Agency, trust, and investment | 8,949.40 | 54,699.73 | 16,305.29 | 9,847.68 |
| <i>Taxes and licenses for State</i> | <i>4,900.00</i> | <i>9,200.40</i> | <i>6,900.00</i> | <i>4,500.00</i> |
| <i>Taxes for county</i> | <i>3,983.00</i> | <i>5,434.83</i> | <i>5,608.00</i> | <i>4,347.68</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>66.40</i> | <i>40,064.50</i> | <i>3,797.29</i> | <i>1,000.00</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION | | | | |
| Revenue and offsets to outlays | \$153,016.82 | \$231,189.63 | \$104,692.54 | \$145,494.95 |
| Premiums | — | 491.40 | — | — |
| Municipal indebtedness | 100,000.00 | 248,000.00 | 109,000.00 | 99,300.00 |
| Transfers and refunds | 1,883.31 | 31,516.29 | 1,033.61 | 1,887.16 |
| Agency, trust, and investment | 8,949.40 | 54,699.73 | 16,305.29 | 9,847.68 |
| Total receipts | \$263,849.53 | \$565,897.05 | \$231,031.44 | \$256,529.79 |
| <i>Balance on hand, including funds</i> | <i>15,039.60</i> | <i>10,140.07</i> | <i>30,803.94</i> | <i>9,782.05</i> |
| GRAND TOTAL | \$278,889.13 | \$576,037.12 | \$261,835.38 | \$266,311.84 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Holden POPULATION 3,436 | Longmeadow POPULATION 3,333 | Barre POPULATION 3,329 | Holbrook POPULATION 3,273 |
|--|-------------------------------|-----------------------------------|------------------------------|---------------------------------|
| Maintenance | \$120,831.07 | \$148,000.83 | \$115,470.38 | \$92,346.35 |
| <i>Departmental</i> | <i>100,659.37</i> | <i>138,676.07</i> | <i>113,951.62</i> | <i>84,732.26</i> |
| General government | 6,401.24 | 12,014.03 | 5,574.33 | 6,772.90 |
| Protection of persons and property | 7,825.02 | 10,026.38 | 6,273.77 | 11,333.30 |
| Health and sanitation | 2,352.53 | 7,962.87 | 1,914.74 | 3,187.34 |
| Highways | 22,429.53 | 23,192.49 | 25,883.72 | 15,108.10 |
| Charities | 3,290.77 | 438.63 | 11,588.43 | 5,981.68 |
| Soldiers' benefits | 552.00 | 309.00 | 652.00 | 1,375.62 |
| Schools | 53,654.99 | 71,800.82 | 58,311.60 | 37,625.26 |
| Libraries | 2,174.05 | 1,508.58 | 1,618.03 | 1,523.09 |
| Recreation | 75.00 | 10,331.04 | 50.53 | 576.86 |
| Pensions | — | — | — | — |
| Unclassified | 1,904.24 | 1,092.23 | 2,084.47 | 1,248.11 |
| <i>Public service enterprises</i> | <i>20,072.90</i> | <i>9,320.76</i> | <i>1,282.50</i> | <i>7,586.09</i> |
| Electric light | 17,330.72 | — | — | — |
| Water | 2,742.18 | 9,320.76 | 1,278.85 | 7,586.09 |
| All other | — | — | 3.65 | — |
| <i>Cemeteries</i> | <i>98.80</i> | <i>—</i> | <i>236.26</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>4.00</i> | <i>—</i> | <i>28.00</i> |
| Interest | 5,920.54 | 16,022.59 | 1,439.64 | 4,927.73 |
| <i>Loans, general purposes</i> | <i>4,764.70</i> | <i>14,702.59</i> | <i>1,439.64</i> | <i>3,866.47</i> |
| <i>Loans, public service enterprises</i> | <i>1,155.84</i> | <i>1,320.00</i> | <i>—</i> | <i>1,061.26</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 37,622.36 | 106,742.52 | 24,418.08 | 26,035.09 |
| <i>Departmental</i> | <i>4,316.09</i> | <i>90,190.52</i> | <i>24,418.08</i> | <i>21,600.36</i> |
| General government | 530.50 | — | — | — |
| Protection of persons and property | — | 172.67 | — | — |
| Health and sanitation | — | 31,365.39 | 279.80 | — |
| Highways | — | 20,514.70 | 17,636.48 | 17,515.86 |
| Charities | — | — | — | — |
| Schools | 3,785.59 | 38,023.96 | 6,501.80 | 4,084.50 |
| Libraries | — | — | — | — |
| Recreation | — | 113.80 | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>33,306.27</i> | <i>16,552.00</i> | <i>—</i> | <i>4,434.73</i> |
| Electric light | 8,432.41 | — | — | — |
| Water | 24,873.86 | 16,552.00 | — | 4,434.73 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 85,460.00 | 228,500.00 | 89,000.00 | 104,450.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>30,000.00</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>10,400.00</i> | <i>28,500.00</i> | <i>—</i> | <i>12,450.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>75,000.00</i> | <i>170,000.00</i> | <i>89,000.00</i> | <i>92,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | 30,603.76 | 945.05 | 1,176.68 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>30,603.76</i> | <i>945.05</i> | <i>1,176.68</i> |
| Refunds | 1,883.31 | 912.53 | 88.56 | 710.48 |
| Agency, trust, and investment | 8,949.40 | 24,614.85 | 16,287.70 | 9,847.68 |
| <i>Taxes and licenses for State</i> | <i>4,900.00</i> | <i>9,200.40</i> | <i>6,900.00</i> | <i>4,500.00</i> |
| <i>Taxes for county</i> | <i>3,983.00</i> | <i>5,434.83</i> | <i>5,608.00</i> | <i>4,347.68</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>66.40</i> | <i>9,979.62</i> | <i>3,779.70</i> | <i>1,000.00</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$126,751.61 | \$164,023.42 | \$116,910.02 | \$97,274.08 |
| Permanent debt (except from sinking funds) | 10,400.00 | 28,500.00 | — | 12,450.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 37,622.36 | 106,742.52 | 24,418.08 | 26,035.09 |
| Permanent debt from sinking funds | — | 30,000.00 | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 75,000.00 | 170,000.00 | 89,000.00 | 92,000.00 |
| Transfers (except to sinking funds) and refunds | 1,883.31 | 31,516.29 | 1,033.61 | 1,887.16 |
| Agency, trust, and investment | 8,949.40 | 24,614.85 | 16,287.70 | 9,847.68 |
| Total payments | \$260,606.68 | \$555,397.08 | \$247,649.41 | \$239,494.01 |
| Balance on hand, including funds | 18,282.45 | 20,640.04 | 14,185.97 | 26,817.83 |
| GRAND TOTAL | \$278,889.13 | \$576,037.12 | \$261,835.38 | \$266,311.84 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Swansea POPULATION 3,250 | Wrentham POPULATION 3,214 | Dighton POPULATION 3,208 | Hopedale POPULATION 3,165 |
|--|--------------------------------|---------------------------------|--------------------------------|---------------------------------|
| REVENUE. | \$105,637.06 | \$94,841.26 | \$93,777.52 | \$139,391.52 |
| General | 99,429.20 | 82,136.72 | 90,062.14 | 124,258.25 |
| <i>Taxes</i> | <i>86,112.07</i> | <i>74,488.45</i> | <i>89,083.69</i> | <i>122,445.94</i> |
| Property, poll, and income | 80,835.89 | 69,706.24 | 75,998.29 | 87,509.05 |
| Corporation, bank, etc. | 5,276.18 | 4,782.21 | 13,085.40 | 34,936.89 |
| <i>Licenses and permits</i> | <i>484.00</i> | <i>402.00</i> | <i>156.00</i> | <i>65.00</i> |
| <i>Fines and forfeits</i> | <i>603.65</i> | <i>647.50</i> | <i>103.30</i> | <i>11.00</i> |
| <i>Grants and gifts</i> | <i>12,229.48</i> | <i>6,598.77</i> | <i>719.15</i> | <i>286.31</i> |
| For expenses | 12,229.48 | 6,598.77 | 719.15 | 286.31 |
| For outlays | — | — | — | — |
| All other | — | — | — | 1,450.00 |
| Commercial | 6,207.86 | 12,704.54 | 3,715.38 | 15,133.27 |
| <i>Special assessments</i> | <i>—</i> | <i>34.00</i> | <i>—</i> | <i>220.00</i> |
| To meet expenses | — | 34.00 | — | 220.00 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>562.50</i> | <i>—</i> | <i>1.00</i> | <i>—</i> |
| <i>Departmental</i> | <i>2,053.24</i> | <i>3,527.44</i> | <i>3,009.93</i> | <i>11,351.46</i> |
| General government | 169.00 | 407.50 | 40.00 | 2,183.45 |
| Protection of persons and property | 26.90 | 160.81 | 76.35 | 575.34 |
| Health and sanitation | — | — | 60.00 | 5.55 |
| Highways | 41.00 | 66.78 | 37.91 | 4,358.96 |
| Charities | — | 1,247.14 | 624.00 | 241.00 |
| Soldiers' benefits | 72.00 | 516.00 | 392.00 | 142.00 |
| Schools | 209.00 | 161.49 | 317.48 | 1,036.59 |
| Libraries | 19.30 | 54.75 | 31.50 | 210.79 |
| Recreation | — | — | — | 984.00 |
| Unclassified | 1,516.04 | 912.97 | 1,430.69 | 1,613.78 |
| <i>Public service enterprises</i> | <i>—</i> | <i>7,612.34</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 7,612.34 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>195.00</i> | <i>—</i> | <i>—</i> | <i>8.45</i> |
| <i>Interest</i> | <i>3,397.12</i> | <i>1,530.76</i> | <i>704.45</i> | <i>3,553.36</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 2,183.13 | 319.36 | 129.80 | 2,106.63 |
| All other | 1,213.99 | 1,211.40 | 574.65 | 1,446.73 |
| NON-REVENUE. | \$130,443.03 | \$53,206.40 | \$64,264.28 | \$49,337.48 |
| Offsets to outlays | 9,540.85 | 5,771.12 | 7,000.00 | — |
| <i>Departmental</i> | <i>9,540.85</i> | <i>5,771.12</i> | <i>7,000.00</i> | <i>—</i> |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 105,000.00 | 40,269.49 | 47,000.00 | 25,000.00 |
| <i>Loans, general purposes</i> | <i>60,000.00</i> | <i>—</i> | <i>10,000.00</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>45,000.00</i> | <i>40,000.00</i> | <i>37,000.00</i> | <i>25,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>269.49</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 4,448.76 | 67.20 | 96.00 | 800.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| All other | 4,448.76 | 67.20 | 96.00 | 800.00 |
| Refunds | 373.12 | 20.44 | 60.00 | 2.00 |
| Agency, trust, and investment | 11,080.30 | 7,078.15 | 10,108.28 | 23,535.48 |
| <i>Taxes and licenses for State</i> | <i>4,116.00</i> | <i>3,600.00</i> | <i>6,000.00</i> | <i>12,935.59</i> |
| <i>Taxes for county</i> | <i>2,335.36</i> | <i>3,478.15</i> | <i>3,417.59</i> | <i>10,485.00</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>4,628.94</i> | <i>—</i> | <i>690.69</i> | <i>114.89</i> |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$115,177.91 | \$100,612.38 | \$100,777.52 | \$139,391.52 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 105,000.00 | 40,269.49 | 47,000.00 | 25,000.00 |
| Transfers and refunds | 4,821.88 | 87.64 | 156.00 | 802.00 |
| Agency, trust, and investment | 11,080.30 | 7,078.15 | 10,108.28 | 23,535.48 |
| Total receipts | \$236,080.09 | \$148,047.66 | \$158,041.80 | \$188,729.00 |
| Balance on hand, including funds | 2,116.52 | 8,729.85 | 23,877.80 | 70,527.39 |
| GRAND TOTAL | \$238,196.61 | \$156,777.51 | \$181,919.60 | \$259,256.39 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Swansea POPULATION 3,250 | Wrentham POPULATION 3,214 | Dighton POPULATION 3,208 | Hopedale POPULATION 3,165 |
|--|--------------------------------|---------------------------------|--------------------------------|---------------------------------|
| Maintenance | \$88,189.28 | \$82,504.98 | \$70,932.57 | \$114,232.56 |
| <i>Departmental</i> | <i>87,873.92</i> | <i>73,093.76</i> | <i>70,892.57</i> | <i>114,174.11</i> |
| General government | 4,653.79 | 6,184.02 | 4,532.89 | 7,202.60 |
| Protection of persons and property | 2,445.18 | 8,430.76 | 3,816.17 | 20,174.86 |
| Health and sanitation | 2,808.29 | 2,419.09 | 4,225.28 | 1,400.55 |
| Highways | 32,007.34 | 21,485.78 | 13,382.90 | 20,786.64 |
| Charities | 1,546.72 | 5,821.89 | 4,071.21 | 6,149.66 |
| Soldiers' benefits | 72.00 | 592.00 | 306.00 | 72.00 |
| Schools | 42,702.13 | 25,785.69 | 39,063.65 | 48,589.39 |
| Libraries | 1,227.30 | 1,283.22 | 1,077.92 | 5,333.42 |
| Recreation | — | 128.60 | — | 3,878.59 |
| Pensions | — | — | — | — |
| Unclassified | 411.17 | 962.71 | 416.55 | 586.40 |
| <i>Public service enterprises</i> | <i>—</i> | <i>9,411.22</i> | <i>40.00</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 9,411.22 | — | — |
| All other | — | — | 40.00 | — |
| <i>Cemeteries</i> | <i>316.36</i> | <i>—</i> | <i>—</i> | <i>68.45</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 2,336.79 | 1,922.23 | 1,181.00 | 291.67 |
| <i>Loans, general purposes</i> | <i>2,336.79</i> | <i>616.23</i> | <i>1,181.00</i> | <i>291.67</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>1,307.00</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 59,739.38 | 10,963.22 | 27,977.52 | 22,453.68 |
| <i>Departmental</i> | <i>59,739.38</i> | <i>8,844.42</i> | <i>27,977.52</i> | <i>22,453.68</i> |
| General government | 240.00 | — | — | — |
| Protection of persons and property | — | 1,040.08 | 326.92 | 270.00 |
| Health and sanitation | — | — | — | — |
| Highways | 14,208.86 | 5,004.34 | 27,650.60 | 20,378.18 |
| Charities | — | — | — | — |
| Schools | 45,290.52 | — | — | 1,134.79 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 670.71 |
| Unclassified | — | 2,800.00 | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>2,118.80</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 2,118.80 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 49,000.00 | 44,171.93 | 41,700.00 | 25,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,000.00</i> | <i>3,700.00</i> | <i>4,700.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>48,000.00</i> | <i>40,000.00</i> | <i>37,000.00</i> | <i>25,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>471.93</i> | <i>—</i> | <i>—</i> |
| Transfers | 4,448.76 | 67.20 | 96.00 | 800.00 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>4,448.76</i> | <i>67.20</i> | <i>96.00</i> | <i>800.00</i> |
| Refunds | 373.12 | 20.44 | 60.00 | 2.00 |
| Agency, trust, and investment | 8,629.67 | 7,101.06 | 10,136.77 | 23,535.48 |
| <i>Taxes and licenses for State</i> | <i>4,116.00</i> | <i>3,600.00</i> | <i>6,000.00</i> | <i>12,935.59</i> |
| <i>Taxes for county</i> | <i>2,335.36</i> | <i>3,478.16</i> | <i>3,417.59</i> | <i>10,485.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>2,178.31</i> | <i>22.91</i> | <i>719.18</i> | <i>114.89</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$90,526.07 | \$84,427.21 | \$72,113.57 | \$114,524.23 |
| Permanent debt (except from sinking funds) | 1,000.00 | 3,700.00 | 4,700.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 59,739.38 | 10,963.22 | 27,977.52 | 22,453.68 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 48,000.00 | 40,471.93 | 37,000.00 | 25,000.00 |
| Transfers (except to sinking funds) and refunds | 4,821.88 | 87.64 | 156.00 | 802.00 |
| Agency, trust, and investment | 8,629.67 | 7,101.06 | 10,136.77 | 23,535.48 |
| Total payments | \$212,717.00 | \$146,751.06 | \$152,083.86 | \$186,315.39 |
| Balance on hand, including funds | 25,479.61 | 10,026.45 | 29,835.74 | 72,941.00 |
| GRAND TOTAL | \$238,196.61 | \$156,777.51 | \$181,919.60 | \$259,256.39 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Nantucket POPULATION 3,152 | Medway POPULATION 3,144 | East Longmeadow POPULATION 3,134 | West Bridgewater POPULATION 3,121 |
|--|----------------------------------|-------------------------------|---|--|
| REVENUE. | \$173,481.58 | \$119,245.36 | \$119,247.19 | \$125,975.16 |
| General | 159,088.92 | 97,444.11 | 107,635.99 | 104,554.89 |
| <i>Taxes</i> | <i>155,590.15</i> | <i>92,429.69</i> | <i>93,971.94</i> | <i>92,718.77</i> |
| Property, poll, and income | 150,749.22 | 88,376.00 | 92,858.28 | 90,051.20 |
| Corporation, bank, etc. | 4,840.93 | 4,053.69 | 1,113.66 | 2,662.57 |
| <i>Licenses and permits</i> | <i>353.50</i> | <i>221.00</i> | <i>106.00</i> | <i>164.00</i> |
| <i>Fines and forfeits</i> | <i>606.00</i> | <i>340.00</i> | <i>155.00</i> | <i>143.27</i> |
| <i>Grants and gifts</i> | <i>2,540.27</i> | <i>4,453.42</i> | <i>13,403.05</i> | <i>11,533.85</i> |
| For expenses | 560.29 | 4,453.42 | 13,253.05 | 11,533.85 |
| For outlays | 1,979.98 | — | 150.00 | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 14,392.66 | 21,801.25 | 11,611.20 | 21,420.27 |
| <i>Special assessments</i> | <i>780.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| To meet expenses | — | — | — | — |
| To meet outlays | 780.00 | — | — | — |
| <i>Privileges</i> | <i>3,300.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>4,090.28</i> | <i>7,805.56</i> | <i>2,178.99</i> | <i>4,907.97</i> |
| General government | 170.45 | — | 161.26 | 662.55 |
| Protection of persons and property | 59.07 | 170.06 | 16.75 | 561.46 |
| Health and sanitation | 514.85 | 90.71 | 33.50 | 325.30 |
| Highways | 28.50 | 39.10 | 84.48 | — |
| Charities | 915.92 | 2,493.56 | 37.50 | 1,100.43 |
| Soldiers' benefits | 582.00 | 1,046.00 | — | 652.05 |
| Schools | 26.72 | 2,394.26 | 476.24 | 1.00 |
| Libraries | — | 44.32 | 39.28 | 64.86 |
| Recreation | — | — | — | — |
| Unclassified | 1,792.77 | 1,522.55 | 1,329.98 | 1,540.32 |
| <i>Public service enterprises</i> | <i>4,835.50</i> | <i>12,518.50</i> | <i>6,045.20</i> | <i>14,384.57</i> |
| Electric light | — | — | — | — |
| Water | 4,835.50 | 12,518.50 | 6,045.20 | 14,384.57 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>25.30</i> | <i>262.76</i> | <i>—</i> | <i>—</i> |
| <i>Interest</i> | <i>1,361.68</i> | <i>1,214.43</i> | <i>3,387.01</i> | <i>2,127.73</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 656.32 | 347.51 | 1,148.08 | 948.96 |
| All other | 705.26 | 866.92 | 2,238.93 | 1,178.77 |
| NON-REVENUE. | \$130,486.68 | \$107,956.58 | \$140,449.07 | \$89,992.55 |
| Offsets to outlays | 8,529.27 | 10,823.00 | 8,000.00 | 19,122.09 |
| <i>Departmental</i> | <i>8,529.27</i> | <i>10,823.00</i> | <i>8,000.00</i> | <i>17,621.19</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,500.90</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 100,000.00 | 86,700.00 | 114,451.05 | 60,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>48,500.00</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>5,500.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>100,000.00</i> | <i>86,700.00</i> | <i>60,000.00</i> | <i>60,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>451.05</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 214.50 | — | 6,221.32 | 539.24 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>214.50</i> | <i>—</i> | <i>6,221.32</i> | <i>539.24</i> |
| Refunds | 142.66 | 333.13 | 681.88 | 611.20 |
| Agency, trust, and investment | 21,600.25 | 10,100.45 | 11,094.82 | 9,720.02 |
| <i>Taxes and licenses for State</i> | <i>9,700.00</i> | <i>4,700.00</i> | <i>3,800.00</i> | <i>4,000.00</i> |
| <i>Taxes for county</i> | <i>11,022.16</i> | <i>4,540.91</i> | <i>2,244.82</i> | <i>4,836.60</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>878.09</i> | <i>859.54</i> | <i>5,050.00</i> | <i>883.42</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$182,010.85 | \$130,068.36 | \$127,247.19 | \$145,097.25 |
| Premiums | — | — | 451.05 | — |
| Municipal indebtedness | 100,000.00 | 86,700.00 | 114,000.00 | 60,000.00 |
| Transfers and refunds | 357.16 | 333.13 | 6,903.20 | 1,150.44 |
| Agency, trust, and investment | 21,600.25 | 10,100.45 | 11,094.82 | 9,720.02 |
| Total receipts | \$303,968.26 | \$227,201.94 | \$259,696.26 | \$215,967.71 |
| <i>Balance on hand, including funds</i> | <i>23,735.00</i> | <i>6,471.63</i> | <i>5,820.36</i> | <i>16,442.04</i> |
| GRAND TOTAL | \$327,703.26 | \$233,673.57 | \$265,516.62 | \$232,409.75 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Nantucket POPULATION 3,152 | Medway POPULATION 3,144 | East Longmeadow POPULATION 3,134 | West Bridgewater POPULATION 3,121 |
|--|----------------------------------|-------------------------------|---|--|
| Maintenance | \$124,545.21 | \$95,984.42 | \$89,833.83 | \$95,005.23 |
| <i>Departmental</i> | <i>116,340.20</i> | <i>89,553.71</i> | <i>83,888.38</i> | <i>86,145.08</i> |
| General government | 7,354.58 | 4,770.19 | 7,025.03 | 7,620.11 |
| Protection of persons and property | 24,499.71 | 6,927.92 | 3,344.71 | 7,438.27 |
| Health and sanitation | 8,207.11 | 2,620.52 | 2,852.06 | 3,576.49 |
| Highways | 20,850.36 | 18,358.47 | 16,426.24 | 12,134.42 |
| Charities | 9,320.12 | 10,131.36 | 809.03 | 2,944.74 |
| Soldiers' benefits | 1,337.00 | 2,529.00 | 468.00 | 582.00 |
| Schools | 38,598.82 | 41,401.44 | 51,722.50 | 48,769.99 |
| Libraries | 2,000.00 | 615.25 | 573.34 | 1,118.69 |
| Recreation | — | 100.00 | 89.57 | 448.72 |
| Pensions | 500.00 | — | — | — |
| Unclassified | 3,672.50 | 1,879.56 | 577.90 | 1,511.65 |
| <i>Public service enterprises</i> | <i>8,179.71</i> | <i>6,387.95</i> | <i>5,889.60</i> | <i>8,820.15</i> |
| Electric light | — | — | — | — |
| Water | 8,179.71 | 6,387.95 | 5,889.60 | 8,820.15 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>25.80</i> | <i>262.76</i> | <i>—</i> | <i>40.00</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>55.85</i> | <i>—</i> |
| Interest | 2,147.44 | 5,409.56 | 4,955.68 | 5,130.20 |
| <i>Loans, general purposes</i> | <i>2,147.44</i> | <i>2,653.66</i> | <i>3,553.58</i> | <i>2,325.80</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>2,766.00</i> | <i>1,372.10</i> | <i>2,804.40</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 67,495.16 | 16,619.33 | 76,990.44 | 47,574.33 |
| <i>Departmental</i> | <i>67,495.16</i> | <i>16,619.33</i> | <i>67,247.51</i> | <i>46,122.33</i> |
| General government | — | — | 200.00 | — |
| Protection of persons and property | 379.89 | 242.95 | 4,150.36 | 10,500.00 |
| Health and sanitation | 2,266.34 | — | — | 122.30 |
| Highways | 62,586.60 | 15,094.95 | 19,430.83 | 35,500.03 |
| Charities | — | — | — | — |
| Schools | 599.33 | 1,281.43 | 43,466.32 | — |
| Libraries | — | — | — | — |
| Recreation | 1,663.00 | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>9,742.93</i> | <i>1,452.00</i> |
| Electric light | — | — | — | — |
| Water | — | — | 9,742.93 | 1,452.00 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 102,000.00 | 103,000.00 | 64,600.00 | 63,200.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>2,000.00</i> | <i>8,000.00</i> | <i>4,600.00</i> | <i>13,200.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>100,000.00</i> | <i>95,000.00</i> | <i>60,000.00</i> | <i>50,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 214.50 | — | 6,221.32 | 539.24 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>214.50</i> | <i>—</i> | <i>6,221.32</i> | <i>539.24</i> |
| Refunds | 142.66 | 333.13 | 681.88 | 611.20 |
| Agency, trust, and investment | 22,042.07 | 10,447.96 | 6,060.78 | 10,129.74 |
| <i>Taxes and licenses for State</i> | <i>9,700.00</i> | <i>4,700.00</i> | <i>3,800.00</i> | <i>4,000.00</i> |
| <i>Taxes for county</i> | <i>11,022.16</i> | <i>4,540.91</i> | <i>2,244.82</i> | <i>4,836.60</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,319.91</i> | <i>1,207.05</i> | <i>15.96</i> | <i>1,293.14</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$126,692.65 | \$101,393.98 | \$94,789.51 | \$100,135.43 |
| Permanent debt (except from sinking funds) | 2,000.00 | 8,000.00 | 4,600.00 | 13,200.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 67,495.16 | 16,619.33 | 76,990.44 | 47,574.33 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 100,000.00 | 95,000.00 | 60,000.00 | 50,000.00 |
| Transfers (except to sinking funds) and refunds | 357.16 | 333.13 | 6,903.20 | 1,150.44 |
| Agency, trust, and investment | 22,042.07 | 10,447.96 | 6,060.78 | 10,129.74 |
| Total payments | \$318,587.04 | \$231,794.40 | \$249,343.93 | \$222,189.94 |
| <i>Balance on hand, including funds</i> | <i>9,116.22</i> | <i>1,879.17</i> | <i>16,172.69</i> | <i>10,219.81</i> |
| GRAND TOTAL | \$327,703.26 | \$233,673.57 | \$265,516.62 | \$232,409.75 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Sharon POPULATION 3,119 | Hardwick POPULATION 3,046 | North Brookfield POPULATION 3,046 | Ayer POPULATION 3,032 |
|--|-------------------------------|---------------------------------|--|-----------------------------|
| REVENUE. | \$173,561.21 | \$116,757.91 | \$84,985.96 | \$119,567.00 |
| General | 146,047.66 | 100,047.01 | 58,213.04 | 100,397.69 |
| <i>Taxes</i> | <i>144,880.04</i> | <i>93,334.85</i> | <i>56,538.18</i> | <i>96,940.91</i> |
| Property, poll, and income | 142,496.89 | 80,515.09 | 49,332.59 | 93,065.04 |
| Corporation, bank, etc. | 2,333.15 | 17,819.76 | 7,205.59 | 3,875.87 |
| <i>Licenses and permits</i> | <i>216.50</i> | <i>72.00</i> | <i>63.00</i> | <i>800.00</i> |
| <i>Fines and forfeits</i> | <i>323.00</i> | <i>764.05</i> | <i>85.70</i> | <i>650.26</i> |
| <i>Grants and gifts</i> | <i>526.14</i> | <i>876.11</i> | <i>1,526.16</i> | <i>2,026.52</i> |
| For expenses | 526.14 | 876.11 | 1,526.16 | 2,026.52 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>152.98</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 27,513.55 | 16,710.90 | 26,772.92 | 19,169.31 |
| <i>Special assessments</i> | <i>38.70</i> | <i>—</i> | <i>143.83</i> | <i>—</i> |
| To meet expenses | 38.70 | — | 143.83 | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>7,595.16</i> | <i>6,258.59</i> | <i>10,968.10</i> | <i>4,297.48</i> |
| General government | 909.96 | 64.60 | 1,619.70 | 553.00 |
| Protection of persons and property | 76.04 | 54.64 | 145.57 | 66.79 |
| Health and sanitation | 289.10 | — | 3.50 | 154.50 |
| Highways | .45 | 156.88 | 220.88 | — |
| Charities | 1,556.69 | — | 5,997.81 | 898.68 |
| Soldiers' benefits | 192.00 | 48.00 | 336.00 | 162.00 |
| Schools | 1,169.48 | 2,498.34 | 914.27 | 797.26 |
| Libraries | 137.61 | — | 150.20 | — |
| Recreation | 911.76 | — | — | — |
| Unclassified | 2,352.07 | 3,436.13 | 1,580.17 | 1,665.25 |
| <i>Public service enterprises</i> | <i>16,347.32</i> | <i>—</i> | <i>12,422.79</i> | <i>13,927.57</i> |
| Electric light | — | — | — | — |
| Water | 16,347.32 | — | 12,422.79 | 13,927.57 |
| All other | 1.00 | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>852.41</i> | <i>831.24</i> | <i>—</i> |
| <i>Interest</i> | <i>3,532.37</i> | <i>9,599.90</i> | <i>2,406.96</i> | <i>944.26</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,036.99 | 9,015.46 | 1,871.25 | 48.06 |
| All other | 2,495.38 | 584.44 | 535.71 | 896.20 |
| NON-REVENUE. | \$114,904.88 | \$59,009.57 | \$58,516.92 | \$76,381.66 |
| Offsets to outlays | 10,363.86 | — | — | 2,900.00 |
| <i>Departmental</i> | <i>10,363.86</i> | <i>—</i> | <i>—</i> | <i>2,000.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>900.00</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 90,000.00 | 45,000.00 | 44,000.00 | 61,898.32 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>90,000.00</i> | <i>45,000.00</i> | <i>44,000.00</i> | <i>60,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,898.32</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 681.79 | 1,009.38 | 1,997.29 | 85.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 681.79 | 1,009.38 | 1,997.29 | 85.00 |
| Refunds | 427.40 | 553.69 | 900.35 | 1,441.98 |
| Agency, trust, and investment | 13,431.83 | 12,446.50 | 11,619.28 | 10,056.36 |
| <i>Taxes and licenses for State</i> | <i>6,600.00</i> | <i>6,215.87</i> | <i>4,922.85</i> | <i>5,600.00</i> |
| <i>Taxes for county</i> | <i>6,376.60</i> | <i>5,039.00</i> | <i>3,739.00</i> | <i>4,456.56</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>455.23</i> | <i>1,191.63</i> | <i>2,957.93</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$183,925.07 | \$116,757.91 | \$84,985.96 | \$122,467.00 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 90,000.00 | 45,000.00 | 44,000.00 | 61,898.32 |
| Transfers and refunds | 1,109.19 | 1,563.07 | 2,897.64 | 1,526.98 |
| Agency, trust, and investment | 13,431.83 | 12,446.50 | 11,619.28 | 10,056.36 |
| Total receipts | \$288,466.09 | \$175,767.48 | \$143,502.88 | \$195,948.66 |
| Balance on hand, including funds | 22,482.94 | 25,354.98 | 6,257.15 | 2,989.31 |
| GRAND TOTAL | \$310,949.03 | \$201,122.46 | \$149,760.03 | \$198,937.97 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Sharon POPULATION 3,119 | Hardwick POPULATION 3,046 | North Brookfield POPULATION 3,046 | Ayer POPULATION 3,032 |
|--|-------------------------------|---------------------------------|--|-----------------------------|
| Maintenance | \$126,001.37 | \$101,674.16 | \$81,197.89 | \$92,624.77 |
| <i>Departmental</i> | <i>118,554.01</i> | <i>98,910.58</i> | <i>69,983.88</i> | <i>83,923.65</i> |
| General government | 10,937.23 | 6,733.57 | 3,999.07 | 8,439.89 |
| Protection of persons and property | 12,911.82 | 4,364.57 | 4,547.93 | 14,268.55 |
| Health and sanitation | 4,495.41 | 1,981.51 | 2,550.88 | 2,142.51 |
| Highways | 28,453.64 | 22,235.09 | 14,016.10 | 13,781.81 |
| Charities | 3,892.22 | 3,990.59 | 11,341.62 | 4,499.97 |
| Soldiers' benefits | 818.00 | 48.00 | 315.00 | 306.00 |
| Schools | 50,024.27 | 51,245.11 | 29,108.09 | 35,465.90 |
| Libraries | 2,606.71 | 1,016.69 | 2,439.51 | 2,500.00 |
| Recreation | 781.70 | 679.55 | 89.00 | 1,243.52 |
| Pensions | — | — | — | — |
| Unclassified | 3,633.01 | 6,615.90 | 1,576.68 | 1,280.50 |
| <i>Public service enterprises</i> | <i>7,447.36</i> | <i>—</i> | <i>10,037.48</i> | <i>8,696.12</i> |
| Electric light | — | — | — | — |
| Water | 7,447.36 | — | 10,037.48 | 8,696.12 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>2,748.58</i> | <i>1,176.53</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>15.00</i> | <i>—</i> | <i>—</i> |
| Interest | 8,449.05 | 2,684.14 | 1,535.47 | 4,083.03 |
| <i>Loans, general purposes</i> | <i>7,304.05</i> | <i>2,684.14</i> | <i>1,235.47</i> | <i>2,757.03</i> |
| <i>Loans, public service enterprises</i> | <i>1,145.00</i> | <i>—</i> | <i>300.00</i> | <i>1,326.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 24,026.74 | 11,814.91 | 125.00 | 12,396.25 |
| <i>Departmental</i> | <i>21,169.55</i> | <i>11,575.88</i> | <i>125.00</i> | <i>12,196.25</i> |
| General government | 714.00 | — | 125.00 | — |
| Protection of persons and property | 2,481.90 | 1,089.28 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 13,997.27 | 10,486.60 | — | 11,941.27 |
| Charities | — | — | — | — |
| Schools | 974.30 | — | — | 209.58 |
| Libraries | 262.08 | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | 2,740.00 | — | — | 45.40 |
| <i>Public service enterprises</i> | <i>2,857.19</i> | <i>—</i> | <i>—</i> | <i>200.00</i> |
| Electric light | — | — | — | — |
| Water | 2,857.19 | — | — | 200.00 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>239.03</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 135,500.00 | 56,500.00 | 46,000.00 | 75,450.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>15,500.00</i> | <i>11,500.00</i> | <i>4,000.00</i> | <i>15,450.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>120,000.00</i> | <i>45,000.00</i> | <i>42,000.00</i> | <i>60,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 681.79 | 1,009.38 | 1,997.29 | 85.00 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 681.79 | 1,009.38 | 1,997.29 | 85.00 |
| Refunds | 427.40 | 553.69 | 900.35 | 1,441.98 |
| Agency, trust, and investment | 13,516.21 | 12,229.77 | 11,501.24 | 10,084.42 |
| <i>Taxes and licenses for State</i> | <i>6,600.00</i> | <i>6,215.87</i> | <i>4,922.35</i> | <i>6,600.00</i> |
| <i>Taxes for county</i> | <i>6,376.60</i> | <i>6,039.00</i> | <i>3,739.00</i> | <i>4,456.36</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>539.61</i> | <i>974.90</i> | <i>2,839.89</i> | <i>28.06</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$134,450.42 | \$104,358.30 | \$82,733.36 | \$96,707.80 |
| Permanent debt (except from sinking funds) | 15,500.00 | 11,500.00 | 4,000.00 | 15,450.00 |
| Sinking funds requirements from revenue | — | — | — | — |
| Outlays | 24,026.74 | 11,814.91 | 125.00 | 12,396.25 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 120,000.00 | 45,000.00 | 42,000.00 | 60,000.00 |
| Transfers (except to sinking funds) and refunds | 1,109.19 | 1,563.07 | 2,897.64 | 1,526.98 |
| Agency, trust, and investment | 13,516.21 | 12,229.77 | 11,501.24 | 10,084.42 |
| Total payments | \$308,602.56 | \$186,466.05 | \$143,257.24 | \$196,165.45 |
| <i>Balance on hand, including funds</i> | <i>2,346.47</i> | <i>14,656.41</i> | <i>6,502.79</i> | <i>2,772.52</i> |
| GRAND TOTAL | \$310,949.03 | \$201,122.46 | \$149,760.03 | \$198,937.97 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Bourne POPULATION 3,015 | Deerfield POPULATION 2,968 | Cohasset POPULATION 2,913 | Weston POPULATION 2,906 |
|---|-------------------------------|----------------------------------|---------------------------------|-------------------------------|
| REVENUE. | \$160,175.09 | \$135,389.58 | \$229,111.03 | \$196,353.08 |
| General | 152,736.78 | 126,963.57 | 212,052.18 | 165,618.40 |
| Taxes | 150,450.26 | 124,412.18 | 210,822.10 | 163,734.89 |
| Property, poll, and income | 134,636.16 | 121,977.90 | 207,167.50 | 158,420.05 |
| Corporation, bank, etc. | 15,814.10 | 2,434.28 | 3,654.60 | 5,314.84 |
| Licenses and permits | 392.00 | 164.00 | 333.00 | 39.00 |
| Fines and forfeits | 1,420.00 | 667.58 | — | 665.15 |
| Grants and gifts | 474.52 | 1,810.51 | 897.08 | 1,179.36 |
| For expenses | 474.52 | 1,810.51 | 897.08 | 615.57 |
| For outlays | — | — | — | 563.79 |
| All other | — | 9.30 | — | — |
| Commercial | 7,438.31 | 8,426.01 | 17,058.85 | 30,734.68 |
| Special assessments | — | 183.22 | 1,367.09 | 47.00 |
| To meet expenses | — | — | 1,367.09 | 47.00 |
| To meet outlays | — | 183.22 | — | — |
| Privileges | 415.00 | — | — | — |
| Departmental | 5,021.70 | 4,212.42 | 9,813.95 | 5,733.24 |
| General government | 479.44 | — | 1,301.41 | 706.22 |
| Protection of persons and property | 107.59 | 83.23 | 411.01 | 196.09 |
| Health and sanitation | 256.43 | 344.00 | 252.85 | — |
| Highways | 301.00 | 255.37 | 54.51 | 853.09 |
| Charities | 551.84 | 12.24 | 3,256.27 | 21.33 |
| Soldiers' benefits | 456.00 | 440.00 | 410.00 | 100.00 |
| Schools | 1,301.24 | 1,592.53 | 2,050.14 | 2,266.52 |
| Libraries | — | — | 25.75 | 259.50 |
| Recreation | — | — | 30.00 | 13.40 |
| Unclassified | 1,568.16 | 1,485.05 | 2,022.01 | 1,317.09 |
| Public service enterprises | 281.00 | — | 100.00 | 17,542.24 |
| Electric light | — | — | — | — |
| Water | — | — | — | 17,514.79 |
| All other | 281.00 | — | 100.00 | 27.45 |
| Cemeteries | — | — | 647.35 | 2,355.76 |
| Interest | 1,720.61 | 4,030.37 | 5,130.46 | 5,056.44 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 112.50 | — | 2,130.43 | 3,224.23 |
| All other | 1,608.11 | 4,030.37 | 3,000.03 | 1,832.21 |
| NON-REVENUE. | \$189,845.27 | \$239,168.14 | \$165,352.00 | \$209,729.22 |
| Offsets to outlays | 14,968.32 | 2,362.30 | 677.00 | 12,200.00 |
| Departmental | 14,968.32 | 2,362.30 | 677.00 | 12,200.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 133,022.50 | 214,855.52 | 138,000.00 | 103,000.00 |
| Loans, general purposes | 75,000.00 | 153,000.00 | 30,000.00 | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 58,000.00 | 59,750.00 | 108,000.00 | 103,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 22.50 | 2,105.52 | — | — |
| Transfers | — | — | 90.00 | 830.15 |
| From sinking funds | — | — | — | — |
| All other | — | — | 90.00 | 830.15 |
| Refunds | 114.12 | 2,784.37 | 115.25 | 626.66 |
| Agency, trust, and investment | 41,740.33 | 19,165.95 | 26,469.75 | 93,072.41 |
| Taxes and licenses for State | 10,321.00 | 8,337.60 | 11,200.25 | 9,927.80 |
| Taxes for county | 21,004.52 | 10,412.12 | 10,820.90 | 7,878.20 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 10,414.81 | 416.23 | 4,448.60 | 75,266.41 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$175,143.41 | \$137,751.88 | \$229,788.03 | \$208,553.08 |
| Premiums | 22.50 | 2,105.52 | — | — |
| Municipal indebtedness | 133,000.00 | 212,750.00 | 138,000.00 | 103,000.00 |
| Transfers and refunds | 114.12 | 2,784.37 | 205.25 | 1,456.81 |
| Agency, trust, and investment | 41,740.33 | 19,165.95 | 26,469.75 | 93,072.41 |
| Total receipts | \$350,020.36 | \$374,557.72 | \$394,463.03 | \$406,082.30 |
| Balance on hand, including funds | 54,789.52 | 17,003.72 | 15,261.10 | 15,832.82 |
| GRAND TOTAL | \$404,809.88 | \$391,561.44 | \$409,724.13 | \$421,915.12 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Bourne POPULATION 3,015 | Deerfield POPULATION 2,968 | Cohasset POPULATION 2,913 | Weston POPULATION 2,906 |
|--|-------------------------------|----------------------------------|---------------------------------|-------------------------------|
| Maintenance | \$122,070.53 | \$94,892.56 | \$191,353.60 | \$158,550.87 |
| <i>Departmental</i> | 121,880.51 | 94,793.56 | 190,699.64 | 145,977.41 |
| General government | 11,099.79 | 5,452.20 | 15,865.78 | 10,066.44 |
| Protection of persons and property | 11,918.24 | 4,083.91 | 34,031.95 | 15,932.23 |
| Health and sanitation | 4,356.62 | 2,952.36 | 7,560.12 | 2,769.78 |
| Highways | 20,752.42 | 16,536.43 | 46,137.11 | 41,812.60 |
| Charities | 6,100.78 | 1,688.77 | 14,758.93 | 2,210.44 |
| Soldiers' benefits | 753.99 | 324.00 | 1,830.37 | 72.00 |
| Schools | 60,641.80 | 61,290.88 | 59,406.24 | 56,655.15 |
| Libraries | 3,265.51 | 1,697.41 | 5,161.92 | 7,748.15 |
| Recreation | 43.65 | 50.00 | 3,515.33 | 4,734.83 |
| Pensions | — | — | — | — |
| Unclassified | 3,047.71 | 716.60 | 2,431.89 | 1,975.79 |
| <i>Public service enterprises</i> | 90.02 | — | — | 7,888.77 |
| Electric light | — | — | — | — |
| Water | — | — | — | 7,888.77 |
| All other | 90.02 | — | — | — |
| <i>Cemeteries</i> | — | 100.00 | 632.11 | 6,684.69 |
| <i>Administration of trust funds</i> | — | — | 21.85 | — |
| Interest | 4,407.98 | 10,064.83 | 2,624.05 | 8,320.90 |
| <i>Loans, general purposes</i> | 4,407.98 | 10,064.83 | 2,624.05 | 8,690.90 |
| <i>Loans, public service enterprises</i> | — | — | — | 4,630.00 |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 83,369.27 | 140,972.55 | 41,533.84 | 28,596.65 |
| <i>Departmental</i> | 83,369.27 | 140,972.55 | 41,533.84 | 19,451.86 |
| General government | — | — | 1,023.86 | — |
| Protection of persons and property | — | — | 395.25 | 508.28 |
| Health and sanitation | — | — | 1,023.14 | — |
| Highways | 46,405.48 | 5,140.16 | 38,299.24 | 18,943.58 |
| Charities | — | — | — | — |
| Schools | 36,963.79 | 135,832.39 | 503.25 | — |
| Libraries | — | — | — | — |
| Recreation | — | — | 289.10 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | — | — | — | 9,144.79 |
| Electric light | — | — | — | — |
| Water | — | — | — | 9,144.79 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 74,250.00 | 82,750.00 | 114,006.85 | 95,763.46 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | 16,250.00 | 113,000.00 | 6,006.85 | 7,763.46 |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 58,000.00 | 69,750.00 | 108,000.00 | 88,000.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | — | — | 90.00 ¹ | 830.15 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | — | — | 90.00 | 830.15 |
| Refunds | 114.12 | 2,784.37 | 115.25 | 626.66 |
| Agency, trust, and investment | 41,740.33 | 18,749.72 | 26,836.53 | 94,783.93 |
| <i>Taxes and licenses for State</i> | 10,321.00 | 8,337.60 | 11,200.25 | 9,927.80 |
| <i>Taxes for county</i> | 21,004.52 | 10,412.12 | 10,820.90 | 7,878.20 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 10,414.81 | — | 4,815.38 | 76,977.93 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$126,478.51 | \$104,957.39 | \$193,977.65 | \$166,871.77 |
| Permanent debt (except from sinking funds) | 16,250.00 | 113,000.00 | 6,006.85 | 7,763.46 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 83,369.27 | 140,972.55 | 41,533.84 | 28,596.65 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 58,000.00 | 69,750.00 | 108,000.00 | 88,000.00 |
| Transfers (except to sinking funds) and refunds | 114.12 | 2,784.37 | 205.25 | 1,456.81 |
| Agency, trust, and investment | 41,740.33 | 18,749.72 | 26,836.53 | 94,783.93 |
| Total payments | \$325,952.23 | \$350,214.03 | \$376,560.12 | \$387,472.62 |
| Balance on hand, including funds | 78,857.65 | ¹ 41,847.41 | 33,164.01 | 34,442.50 |
| GRAND TOTAL | \$404,809.88 | \$391,561.44 | \$409,724.13 | \$421,915.12 |

¹ Includes \$695.50 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Belchertown POPULATION 2,905 | Lenox POPULATION 2,895 | Hadley POPULATION 2,888 | Bellingham POPULATION 2,877 |
|--|------------------------------------|------------------------------|-------------------------------|-----------------------------------|
| REVENUE. | \$89,442.55 | \$169,799.42 | \$113,018.08 | \$76,463.24 |
| General | 79,447.09 | 160,646.32 | 105,519.09 | 69,375.88 |
| <i>Taxes</i> | <i>58,766.35</i> | <i>160,101.88</i> | <i>98,275.09</i> | <i>58,129.35</i> |
| Property, poll, and income | 56,268.40 | 152,391.93 | 97,014.37 | 53,547.21 |
| Corporation, bank, etc. | 2,497.95 | 7,709.95 | 1,260.72 | 4,582.14 |
| <i>Licenses and permits</i> | <i>73.60</i> | <i>50.00</i> | <i>2.00</i> | <i>37.00</i> |
| <i>Fines and forfeits</i> | <i>1,649.40</i> | <i>20.89</i> | <i>361.70</i> | <i>—</i> |
| <i>Grants and gifts</i> | <i>18,957.84</i> | <i>355.82</i> | <i>6,880.80</i> | <i>11,209.53</i> |
| For expenses | 18,277.84 | 305.82 | 6,880.80 | 11,209.53 |
| For outlays | 680.00 | 50.00 | — | — |
| <i>All other</i> | <i>—</i> | <i>118.23</i> | <i>—</i> | <i>—</i> |
| Commercial | 9,995.46 | 9,153.10 | 7,498.99 | 7,087.36 |
| <i>Special assessments</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>7,974.94</i> | <i>8,496.11</i> | <i>4,219.26</i> | <i>6,224.41</i> |
| General government | 318.51 | 3,423.79 | 69.00 | 81.15 |
| Protection of persons and property | 46.20 | 33.35 | 119.15 | 238.69 |
| Health and sanitation | — | — | — | — |
| Highways | — | 564.88 | 256.40 | — |
| Charities | 2,643.10 | 936.32 | 1,599.51 | 2,971.04 |
| Soldiers' benefits | 896.00 | 50.00 | — | 216.00 |
| Schools | 2,947.97 | 1,746.99 | 472.04 | 1,580.27 |
| Libraries | — | — | 27.73 | 3.71 |
| Recreation | — | — | — | — |
| Unclassified | 1,123.16 | 1,740.78 | 1,675.43 | 1,133.55 |
| <i>Public service enterprises</i> | <i>—</i> | <i>10.70</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 10.70 | — | — |
| <i>Cemeteries</i> | <i>334.00</i> | <i>288.62</i> | <i>405.28</i> | <i>159.65</i> |
| <i>Interest</i> | <i>1,686.52</i> | <i>357.67</i> | <i>2,874.45</i> | <i>703.30</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,047.60 | 111.79 | 27.87 | — |
| All other | 638.92 | 245.88 | 2,846.58 | 703.30 |
| NON-REVENUE. | \$49,268.42 | \$134,243.73 | \$63,333.62 | \$76,953.90 |
| Offsets to outlays | 11,881.20 | — | — | 20,000.00 |
| <i>Departmental</i> | <i>11,881.20</i> | <i>—</i> | <i>—</i> | <i>20,000.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 30,000.00 | 106,500.00 | 50,000.00 | 50,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>6,500.00</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>30,000.00</i> | <i>100,000.00</i> | <i>50,000.00</i> | <i>50,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 39.67 | 875.20 | — | 25.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 39.67 | 875.20 | — | 25.00 |
| Refunds | 22.80 | 572.75 | 18.50 | 477.20 |
| Agency, trust, and investment | 7,324.75 | 26,295.78 | 13,315.12 | 6,451.70 |
| <i>Taxes and licenses for State</i> | <i>2,400.00</i> | <i>11,940.94</i> | <i>5,237.49</i> | <i>3,100.00</i> |
| <i>Taxes for county</i> | 3,392.40 | 12,983.22 | 7,350.19 | 2,995.07 |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,532.35</i> | <i>1,371.62</i> | <i>727.44</i> | <i>356.63</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$101,323.75 | \$169,799.42 | \$113,018.08 | \$96,463.24 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 30,000.00 | 106,500.00 | 50,000.00 | 50,000.00 |
| Transfers and refunds | 62.47 | 1,447.95 | 18.50 | 502.20 |
| Agency, trust, and investment | 7,324.75 | 26,295.78 | 13,315.12 | 6,451.70 |
| Total receipts | \$138,710.97 | \$304,043.15 | \$176,351.70 | \$153,417.14 |
| Balance on hand, including funds | 21,682.37 | 8,288.98 | 7,222.02 | 6,439.85 |
| GRAND TOTAL | \$160,393.34 | \$312,332.13 | \$183,573.72 | \$159,856.99 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Belchertown POPULATION 2,905 | Lenox POPULATION 2,895 | Hadley POPULATION 2,888 | Bellingham POPULATION 2,877 |
|--|------------------------------------|------------------------------|-------------------------------|-----------------------------------|
| Maintenance | \$74,252.08 | \$144,084.26 | \$88,281.74 | \$63,185.12 |
| <i>Departmental</i> | <i>73,468.34</i> | <i>142,789.21</i> | <i>87,372.49</i> | <i>62,881.69</i> |
| General government | 3,691.70 | 13,748.08 | 5,086.04 | 4,394.06 |
| Protection of persons and property | 2,664.82 | 9,811.83 | 2,789.11 | 2,039.55 |
| Health and sanitation | 1,203.29 | 9,278.60 | 2,091.28 | 1,222.14 |
| Highways | 17,291.85 | 35,931.38 | 18,324.25 | 14,613.52 |
| Charities | 5,832.91 | 8,535.72 | 4,738.02 | 9,208.63 |
| Soldiers' benefits | 790.00 | — | — | 210.00 |
| Schools | 40,003.34 | 63,309.60 | 52,226.77 | 30,100.45 |
| Libraries | 747.05 | 305.82 | 983.69 | 499.20 |
| Recreation | — | — | 10.00 | 37.79 |
| Pensions | — | — | — | — |
| Unclassified | 1,243.38 | 1,868.18 | 1,123.33 | 556.35 |
| <i>Public service enterprises</i> | <i>—</i> | <i>44.40</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 44.40 | — | — |
| <i>Cemeteries</i> | <i>783.74</i> | <i>1,250.65</i> | <i>909.25</i> | <i>303.43</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 3,173.00 | 2,796.03 | 4,638.13 | 2,615.84 |
| <i>Loans, general purposes</i> | <i>3,173.00</i> | <i>2,796.03</i> | <i>4,638.13</i> | <i>2,615.84</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 23,979.32 | 9,296.22 | 8,953.93 | 28,370.35 |
| <i>Departmental</i> | <i>23,979.32</i> | <i>9,296.22</i> | <i>8,672.38</i> | <i>28,370.35</i> |
| General government | 87.00 | — | 237.25 | — |
| Protection of persons and property | 60.00 | 1,000.00 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 15,728.56 | 8,296.22 | 4,500.00 | 26,924.55 |
| Charities | 170.00 | — | — | — |
| Schools | 7,933.76 | — | 3,935.13 | 1,445.80 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>281.55</i> | <i>—</i> |
| Municipal indebtedness | 34,000.00 | 110,000.00 | 58,460.00 | 57,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>4,000.00</i> | <i>10,000.00</i> | <i>18,460.00</i> | <i>1,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>30,000.00</i> | <i>100,000.00</i> | <i>50,000.00</i> | <i>56,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 39.67 | 875.20 | — | 25.00 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>39.67</i> | <i>875.20</i> | <i>—</i> | <i>25.00</i> |
| Refunds | 22.80 | 572.75 | 18.50 | 477.20 |
| Agency, trust, and investment | 7,176.40 | 25,532.37 | 13,316.68 | 6,451.70 |
| <i>Taxes and licenses for State</i> | <i>2,400.00</i> | <i>11,940.94</i> | <i>5,237.49</i> | <i>3,100.00</i> |
| <i>Taxes for county</i> | <i>3,392.40</i> | <i>12,983.22</i> | <i>7,350.19</i> | <i>2,995.07</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,384.00</i> | <i>608.21</i> | <i>729.00</i> | <i>356.63</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$77,425.08 | \$146,880.29 | \$92,919.87 | \$65,800.96 |
| Permanent debt (except from sinking funds) | 4,000.00 | 10,000.00 | 18,460.00 | 1,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 23,979.32 | 9,296.22 | 8,953.93 | 28,370.35 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 30,000.00 | 100,000.00 | 50,000.00 | 56,000.00 |
| Transfers (except to sinking funds) and refunds | 62.47 | 1,447.95 | 18.50 | 502.20 |
| Agency, trust, and investment | 7,176.40 | 25,532.37 | 13,316.68 | 6,451.70 |
| Total payments | \$142,643.27 | \$293,156.83 | \$173,668.98 | \$158,625.21 |
| <i>Balance on hand, including funds</i> | <i>17,750.07</i> | <i>19,175.80</i> | <i>9,904.74</i> | <i>1,231.78</i> |
| GRAND TOTAL | \$160,393.34 | \$312,332.13 | \$183,573.72 | \$159,856.99 |

¹ Includes \$960 paid to the county for debt incurred for bridge purposes.

TABLE I. — Summary of Financial Transactions. Towns

| RECEIPTS. | Wilbraham POPULATION 2,833 | Holliston POPULATION 2,812 | Pepperell POPULATION 2,779 | Norton POPULATION 2,769 |
|---|----------------------------------|----------------------------------|----------------------------------|-------------------------------|
| REVENUE. | \$91,869.85 | \$107,970.52 | \$120,149.05 | \$108,527.50 |
| General | 84,780.08 | 94,347.25 | 96,922.35 | 86,502.52 |
| Taxes | 79,728.88 | 88,679.31 | 95,023.05 | 75,505.96 |
| Property, poll, and income | 73,872.82 | 87,496.34 | 83,185.95 | 68,897.20 |
| Corporation, bank, etc. | 5,856.06 | 1,182.77 | 11,837.10 | 6,608.76 |
| Licenses and permits | 65.60 | 251.00 | 73.00 | 262.50 |
| Fines and forfeits | 13.65 | 236.74 | 249.40 | 445.82 |
| Grants and gifts | 4,972.05 | 5,180.20 | 1,576.80 | 10,288.14 |
| For expenses | 4,972.05 | 5,099.03 | 1,576.90 | 10,288.14 |
| For outlays | — | 81.17 | — | — |
| All other | — | — | — | — |
| Commercial | 7,089.77 | 13,623.27 | 23,226.70 | 22,024.98 |
| Special assessments | — | 290.54 | 77.16 | 161.18 |
| To meet expenses | — | 290.54 | 77.16 | 161.18 |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 5,915.36 | 11,522.35 | 9,439.28 | 15,704.10 |
| General government | 26.72 | 1,571.75 | 236.08 | 227.00 |
| Protection of persons and property | 17.50 | 278.09 | 452.48 | 243.39 |
| Health and sanitation | — | — | — | 521.42 |
| Highways | 79.38 | 270.50 | 1,222.75 | 127.24 |
| Charities | 3,347.59 | 6,148.50 | 4,801.09 | 163.50 |
| Soldiers' benefits | 80.00 | 336.00 | 432.00 | 564.00 |
| Schools | 952.13 | 811.75 | 497.36 | 883.76 |
| Libraries | 34.73 | 121.00 | 69.54 | — |
| Recreation | — | — | — | — |
| Unclassified | 1,377.31 | 1,984.76 | 1,727.98 | 12,973.79 |
| Public service enterprises | — | — | 8,303.70 | 14,539.45 |
| Electric light | — | — | — | — |
| Water | — | — | 8,303.70 | 14,539.45 |
| All other | — | — | — | — |
| Cemeteries | 51.95 | — | 442.00 | 450.94 |
| Interest | 1,122.46 | 1,810.38 | 4,964.66 | 1,169.31 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 165.38 | 256.38 | 2,674.22 | 368.03 |
| All other | 957.08 | 1,554.00 | 2,290.34 | 801.28 |
| NON-REVENUE. | \$128,777.66 | \$143,347.20 | \$50,398.37 | \$167,950.01 |
| Offsets to outlays | 6,000.00 | 5,000.00 | 1,600.00 | 180.00 |
| Departmental | 6,000.00 | 5,000.00 | 1,600.00 | 180.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 113,187.36 | 123,129.20 | 35,000.00 | 152,058.50 |
| Loans, general purposes | 48,000.00 | 38,000.00 | — | — |
| Loans, public service enterprises | — | — | — | 115,000.00 |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 65,000.00 | 85,000.00 | 35,000.00 | 35,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 187.36 | 129.20 | — | 2,058.50 |
| Transfers | 820.24 | 400.89 | 2,612.50 | 208.13 |
| From sinking funds | — | — | — | — |
| All other | 820.24 | 400.89 | 2,612.50 | 208.13 |
| Refunds | 1,025.85 | 17.80 | 48.50 | 354.79 |
| Agency, trust, and investment | 7,744.21 | 14,799.31 | 11,137.37 | 15,148.59 |
| Taxes and licenses for State | 4,700.00 | 4,900.00 | 5,600.00 | 4,000.00 |
| Taxes for county | 2,776.49 | 3,899.31 | 4,456.36 | 2,278.40 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 267.72 | 6,000.00 | 1,081.01 | 5,210.99 |
| All other | — | — | — | 3,659.20 |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$97,869.85 | \$112,970.52 | \$121,749.05 | \$108,707.50 |
| Premiums | 187.36 | 129.20 | — | 2,058.50 |
| Municipal indebtedness | 113,000.00 | 123,000.00 | 35,000.00 | 150,000.00 |
| Transfers and refunds | 1,846.09 | 418.69 | 2,661.00 | 562.92 |
| Agency, trust, and investment | 7,744.21 | 14,799.31 | 11,137.37 | 15,148.59 |
| Total receipts | \$220,647.51 | \$251,317.72 | \$170,547.42 | \$276,477.51 |
| Balance on hand, including funds | 5,884.29 | 39,411.35 | 9,875.10 | 21,170.13 |
| GRAND TOTAL | \$226,531.80 | \$290,729.07 | \$180,422.52 | \$297,647.64 |

1 Includes \$282 from administration of trust funds.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Wilbraham POPULATION 2,833 | Holliston POPULATION 2,812 | Pepperell POPULATION 2,779 | Norton POPULATION 2,769 |
|--|----------------------------------|----------------------------------|----------------------------------|-------------------------------|
| Maintenance | \$75,899.10 | \$91,920.25 | \$91,575.06 | \$85,173.82 |
| <i>Departmental</i> | <i>75,688.65</i> | <i>91,920.25</i> | <i>83,952.46</i> | <i>74,353.67</i> |
| General government | 2,335.79 | 6,826.48 | 4,544.11 | 5,848.54 |
| Protection of persons and property | 1,983.01 | 11,183.20 | 7,161.18 | 4,536.58 |
| Health and sanitation | 2,079.29 | 2,909.14 | 1,321.49 | 2,987.07 |
| Highways | 15,585.83 | 17,115.32 | 18,314.64 | 15,014.48 |
| Charities | 7,340.46 | 12,924.03 | 10,522.55 | 3,406.96 |
| Soldiers' benefits | 61.35 | 978.00 | 718.00 | 685.00 |
| Schools | 44,385.17 | 35,442.57 | 35,845.98 | 39,382.90 |
| Libraries | 1,268.26 | 1,809.91 | 3,146.90 | 800.00 |
| Recreation | — | 1,247.59 | 59.00 | 78.25 |
| Pensions | — | — | — | — |
| Unclassified | 649.49 | 1,484.01 | 2,318.61 | 1,613.89 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>6,740.60</i> | <i>10,046.06</i> |
| Electric light | — | — | — | — |
| Water | — | — | 6,740.60 | 10,046.06 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>210.45</i> | <i>—</i> | <i>882.00</i> | <i>492.09</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>282.00</i> |
| Interest | 2,255.56 | 3,119.22 | 3,375.76 | 4,481.77 |
| <i>Loans, general purposes</i> | <i>2,255.56</i> | <i>3,119.22</i> | <i>645.76</i> | <i>1,256.70</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>2,730.00</i> | <i>3,225.07</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 57,544.60 | 48,795.58 | 2,736.52 | 121,752.86 |
| <i>Departmental</i> | <i>57,544.60</i> | <i>48,795.58</i> | <i>2,649.52</i> | <i>4,966.30</i> |
| General government | — | 4,122.02 | — | — |
| Protection of persons and property | — | — | 213.84 | — |
| Health and sanitation | — | — | — | — |
| Highways | 10,704.45 | 9,291.70 | 2,194.23 | 3,760.00 |
| Charities | — | — | — | — |
| Schools | 46,840.15 | 35,381.86 | 241.45 | 1,206.30 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>87.00</i> | <i>116,786.56</i> |
| Electric light | — | — | — | — |
| Water | — | — | 87.00 | 116,786.56 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 68,500.00 | 91,000.00 | 60,500.00 | 59,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>3,500.00</i> | <i>1,000.00</i> | <i>15,500.00</i> | <i>4,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>65,000.00</i> | <i>90,000.00</i> | <i>55,000.00</i> | <i>55,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 820.24 | 400.89 | 2,612.50 | 208.13 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>820.24</i> | <i>400.89</i> | <i>2,612.50</i> | <i>208.13</i> |
| Refunds | 1,025.85 | 17.80 | 48.50 | 354.79 |
| Agency, trust, and investment | 7,783.55 | 14,804.80 | 11,246.19 | 15,368.58 |
| <i>Taxes and licenses for State</i> | <i>4,700.00</i> | <i>4,900.00</i> | <i>5,600.00</i> | <i>4,000.00</i> |
| <i>Taxes for county</i> | <i>2,776.49</i> | <i>3,899.31</i> | <i>4,456.36</i> | <i>2,278.40</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>307.06</i> | <i>6,005.49</i> | <i>1,189.83</i> | <i>5,449.02</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>3,641.16</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$78,154.66 | \$95,039.47 | \$94,950.82 | \$89,655.59 |
| Permanent debt (except from sinking funds) | 3,500.00 | 1,000.00 | 15,500.00 | 4,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 57,544.60 | 48,795.58 | 2,736.52 | 121,752.86 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 65,000.00 | 90,000.00 | 55,000.00 | 55,000.00 |
| Transfers (except to sinking funds) and refunds | 1,846.09 | 418.69 | 2,661.00 | 562.92 |
| Agency, trust, and investment | 7,783.55 | 14,804.80 | 11,246.19 | 15,368.58 |
| Total payments | \$213,828.90 | \$250,058.54 | \$172,094.53 | \$236,339.95 |
| <i>Balance on hand, including funds</i> | <i>12,702.90</i> | <i>40,670.53</i> | <i>8,327.99</i> | <i>11,307.69</i> |
| GRAND TOTAL | \$226,531.80 | \$290,729.07 | \$180,422.52 | \$297,647.64 |

¹ Includes \$500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Hanover POPULATION 2,755 | Scituate POPULATION 2,713 | Hatfield POPULATION 2,702 | Lancaster POPULATION 2,678 |
|--|--------------------------------|---------------------------------|---------------------------------|----------------------------------|
| REVENUE. | \$98,244.60 | \$294,173.15 | \$99,774.39 | \$121,227.60 |
| General | 88,826.24 | 282,630.28 | 87,573.51 | 107,001.16 |
| <i>Taxes</i> | <i>87,192.79</i> | <i>279,452.80</i> | <i>80,630.00</i> | <i>104,897.29</i> |
| Property, poll, and income | 81,279.87 | 275,557.78 | 77,382.70 | 102,939.49 |
| Corporation, bank, etc. | 5,912.92 | 3,895.02 | 3,247.30 | 1,957.80 |
| <i>Licenses and permits</i> | <i>216.50</i> | <i>379.00</i> | <i>76.00</i> | <i>67.00</i> |
| <i>Fines and forfeits</i> | <i>194.05</i> | <i>417.15</i> | <i>1,711.25</i> | <i>550.00</i> |
| <i>Grants and gifts</i> | <i>1,222.90</i> | <i>2,331.33</i> | <i>5,166.26</i> | <i>1,496.87</i> |
| For expenses | 1,222.90 | 2,381.33 | 5,146.26 | 1,312.87 |
| For outlays | — | — | 10.00 | 184.00 |
| <i>All other</i> | — | — | — | — |
| Commercial | 9,418.36 | 11,542.87 | 12,200.88 | 14,226.44 |
| <i>Special assessments</i> | <i>802.42</i> | <i>1,686.65</i> | — | — |
| To meet expenses | 802.42 | 1,686.65 | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>4,945.91</i> | <i>3,384.55</i> | <i>2,691.86</i> | <i>3,276.75</i> |
| General government | 6.50 | 58.10 | 157.55 | 191.40 |
| Protection of persons and property | 405.38 | 194.13 | 45.55 | 30.09 |
| Health and sanitation | 30.00 | 212.50 | — | 114.93 |
| Highways | 50.00 | 159.75 | 396.28 | 13.00 |
| Charities | 971.83 | 147.49 | 285.75 | 1,140.44 |
| Soldiers' benefits | 890.00 | 956.00 | — | 136.00 |
| Schools | 500.93 | 96.47 | 435.12 | 334.01 |
| Libraries | 95.00 | — | 13.70 | 135.22 |
| Recreation | — | — | — | — |
| Unclassified | 1,996.27 | 1,560.11 | 1,357.41 | 1,181.66 |
| <i>Public service enterprises</i> | — | — | <i>5,825.54</i> | <i>8,128.54</i> |
| Electric light | — | — | — | — |
| Water | — | — | 5,825.54 | 8,128.54 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>672.70</i> | — | <i>124.00</i> | <i>934.90</i> |
| <i>Interest</i> | <i>2,997.33</i> | <i>6,471.67</i> | <i>3,659.98</i> | <i>1,886.25</i> |
| On sinking funds | — | — | 1,401.75 | — |
| On trust and investment funds | 1,822.74 | 655.90 | 307.01 | 1,110.20 |
| All other | 1,174.59 | 5,815.77 | 1,851.22 | 776.05 |
| NON-REVENUE. | \$106,883.95 | \$202,934.38 | \$79,215.42 | \$54,373.89 |
| Offsets to outlays | 5,256.77 | 1,200.00 | 10,000.00 | 609.78 |
| <i>Departmental</i> | <i>5,256.77</i> | <i>1,200.00</i> | <i>10,000.00</i> | — |
| <i>Public service enterprises</i> | — | — | — | 609.78 |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 89,000.00 | 175,000.00 | 50,000.00 | 40,000.00 |
| <i>Loans, general purposes</i> | <i>14,000.00</i> | — | — | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>75,000.00</i> | <i>175,000.00</i> | <i>50,000.00</i> | <i>40,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 197.65 | — | [1,638.00] | 477.41 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 197.65 | — | 1,638.00 | 477.41 |
| Refunds | 235.72 | 221.58 | 84.50 | 142.51 |
| Agency, trust, and investment | 12,193.81 | 26,512.80 | 17,492.92 | [13,144.19] |
| <i>Taxes and licenses for State</i> | <i>4,600.00</i> | <i>12,003.00</i> | <i>5,109.67</i> | <i>6,014.75</i> |
| <i>Taxes for county</i> | <i>5,562.09</i> | <i>14,509.80</i> | <i>7,208.84</i> | <i>4,877.00</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>2,031.72</i> | — | <i>5,174.51</i> | <i>2,252.44</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$103,501.37 | \$295,373.15 | \$109,774.39 | \$121,837.38 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 89,000.00 | 175,000.00 | 50,000.00 | 40,000.00 |
| Transfers and refunds | 433.37 | 221.58 | 1,722.50 | 619.92 |
| Agency, trust, and investment | 12,193.81 | 26,512.80 | 17,492.92 | 13,144.19 |
| Total receipts | \$205,128.55 | \$497,107.53 | \$178,989.81 | \$175,601.49 |
| Balance on hand, including funds | 9,218.90 | 39,424.53 | 17,784.94 | 14,124.00 |
| GRAND TOTAL | \$214,347.45 | \$536,532.06 | \$196,774.75 | \$189,725.49 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Hanover POPULATION 2,755 | Scituate POPULATION 2,713 | Hatfield POPULATION 2,702 | Lancaster POPULATION 2,678 |
|--|--------------------------------|---------------------------------|---------------------------------|----------------------------------|
| Maintenance | \$86,942.45 | \$192,968.78 | \$81,871.59 | \$98,718.48 |
| <i>Departmental</i> | <i>85,681.06</i> | <i>192,968.78</i> | <i>80,789.13</i> | <i>88,245.76</i> |
| General government | 7,056.88 | 12,344.56 | 3,883.75 | 7,840.71 |
| Protection of persons and property | 5,406.31 | 35,784.17 | 4,783.55 | 9,529.98 |
| Health and sanitation | 3,194.97 | 7,829.91 | 1,441.40 | 3,344.78 |
| Highways | 28,728.64 | 55,054.94 | 16,756.61 | 18,194.98 |
| Charities | 6,266.29 | 10,306.98 | 2,145.18 | 3,398.43 |
| Soldiers' benefits | 960.00 | 2,405.00 | — | 150.00 |
| Schools | 30,859.79 | 60,659.72 | 47,319.91 | 39,083.53 |
| Libraries | 2,031.57 | 1,600.00 | 893.69 | 4,414.20 |
| Recreation | — | 2,682.95 | 240.50 | — |
| Pensions | — | — | — | — |
| Unclassified | 1,176.61 | 4,300.55 | 3,324.54 | 2,289.15 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>858.96</i> | <i>7,482.19</i> |
| Electric light | — | — | — | — |
| Water | — | — | 858.96 | 7,482.19 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,251.39</i> | <i>—</i> | <i>228.50</i> | <i>2,990.53</i> |
| <i>Administration of trust funds</i> | <i>10.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 2,815.03 | 11,210.21 | 5,422.56 | 1,478.62 |
| <i>Loans, general purposes</i> | <i>2,815.03</i> | <i>11,210.21</i> | <i>5,422.56</i> | <i>1,478.62</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>2,000.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 21,612.56 | 55,104.27 | 33,840.62 | 15,373.91 |
| <i>Departmental</i> | <i>21,612.56</i> | <i>55,104.27</i> | <i>31,602.15</i> | <i>14,954.28</i> |
| General government | — | 3,238.30 | — | — |
| Protection of persons and property | — | 17,845.66 | 463.35 | 10,000.00 |
| Health and sanitation | — | — | 521.28 | 198.06 |
| Highways | 21,612.56 | 32,786.76 | 20,160.53 | 4,472.22 |
| Charities | — | — | — | — |
| Schools | — | — | 9,227.99 | — |
| Libraries | — | — | 1,229.00 | — |
| Recreation | — | 1,233.55 | — | — |
| Unclassified | — | — | — | 284.00 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>2,238.47</i> | <i>419.63</i> |
| Electric light | — | — | — | — |
| Water | — | — | 2,238.47 | 419.63 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 61,000.00 | 236,150.00 | 27,900.00 | 45,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>6,000.00</i> | <i>26,150.00</i> | <i>2,000.00</i> | <i>5,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>55,000.00</i> | <i>210,000.00</i> | <i>25,000.00</i> | <i>40,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 197.65 | — | 1,638.00 | 477.41 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>900.00</i> | <i>—</i> |
| <i>All other</i> | <i>197.65</i> | <i>—</i> | <i>738.00</i> | <i>477.41</i> |
| Refunds | 235.72 | 221.58 | 84.50 | 142.51 |
| Agency, trust, and investment | 12,252.47 | 26,666.26 | 17,880.68 | 13,141.49 |
| <i>Taxes and licenses for State</i> | <i>4,600.00</i> | <i>12,003.00</i> | <i>5,109.57</i> | <i>6,014.75</i> |
| <i>Taxes for county</i> | <i>5,562.09</i> | <i>14,509.80</i> | <i>7,208.84</i> | <i>4,877.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>2,090.38</i> | <i>153.46</i> | <i>5,562.27</i> | <i>2,249.74</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$89,757.48 | \$204,178.99 | \$87,294.15 | \$100,197.10 |
| Permanent debt (except from sinking funds) | 6,000.00 | 26,150.00 | 2,000.00 | 5,000.00 |
| Sinking fund requirements from revenue | — | — | 900.00 | — |
| Outlays | 21,612.56 | 55,104.27 | 33,840.62 | 15,373.91 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 55,000.00 | 210,000.00 | 25,000.00 | 40,000.00 |
| Transfers (except to sinking funds) and refunds | 433.37 | 221.58 | 822.50 | 619.92 |
| Agency, trust, and investment | 12,252.47 | 26,666.26 | 17,880.68 | 13,141.49 |
| Total payments | \$185,055.88 | \$522,321.10 | \$167,737.95 | \$174,332.42 |
| <i>Balance on hand, including funds</i> | <i>29,291.57</i> | <i>14,210.96</i> | <i>29,036.80</i> | <i>15,393.07</i> |
| GRAND TOTAL | \$214,347.45 | \$536,532.06 | \$196,774.75 | \$189,725.49 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Hull POPULATION 2,652 | Hopkinton POPULATION 2,580 | Kingston POPULATION 2,524 | Ashland POPULATION 2,521 |
|---|-----------------------------|----------------------------------|---------------------------------|--------------------------------|
| REVENUE. | \$576,229.30 | \$101,337.66 | \$108,413.94 | \$103,930.25 |
| General | 438,203.48 | 83,554.46 | 88,366.15 | 88,197.93 |
| Taxes | 432,613.94 | 73,568.84 | 83,538.46 | 80,214.18 |
| Property, poll, and income | 422,487.30 | 71,495.65 | 79,757.66 | 75,079.92 |
| Corporation, bank, etc. | 10,126.64 | 2,073.19 | 3,780.80 | 5,134.26 |
| Licenses and permits | 2,644.00 | 54.00 | 48.00 | 125.00 |
| Fines and forfeits | 3,755.45 | 6.80 | 143.36 | 7.15 |
| Grants and gifts | 190.09 | 9,924.82 | 4,656.33 | 7,851.60 |
| For expenses | 190.09 | 9,924.82 | 4,636.33 | 7,851.60 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 138,025.82 | 17,783.20 | 20,047.79 | 15,732.32 |
| Special assessments | 2,532.67 | — | — | 93.25 |
| To meet expenses | 2,532.67 | — | — | 93.25 |
| To meet outlays | — | — | — | — |
| Privileges | — | — | 10.00 | — |
| Departmental | 8,981.89 | 7,491.13 | 5,354.42 | 7,039.82 |
| General government | — | 697.00 | 239.00 | 656.00 |
| Protection of persons and property | 914.57 | 373.07 | 334.48 | 80.72 |
| Health and sanitation | — | — | 175.00 | 141.25 |
| Highways | 3,289.38 | 128.50 | 769.50 | — |
| Charities | 2,926.67 | 1,991.58 | 1,433.83 | 3,855.41 |
| Soldiers' benefits | 183.50 | 744.00 | 674.00 | 650.00 |
| Schools | 453.50 | 2,194.83 | 339.56 | 394.11 |
| Libraries | 47.00 | — | 77.92 | 70.50 |
| Recreation | — | — | — | — |
| Unclassified | 1,167.27 | 1,362.15 | 1,311.13 | 1,191.83 |
| Public service enterprises | 118,259.29 | 7,123.46 | 11,209.49 | 6,013.04 |
| Electric light | 118,259.29 | 7,123.46 | 11,209.49 | 6,013.04 |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | 201.13 | 365.30 | — | 730.31 |
| Interest | 8,050.84 | 2,803.31 | 3,473.88 | 1,855.90 |
| On sinking funds | — | 574.73 | — | — |
| On trust and investment funds | — | 238.04 | 2,947.87 | — |
| All other | 8,050.84 | 1,990.54 | 526.01 | 1,855.90 |
| NON-REVENUE. | \$432,054.30 | \$83,126.99 | \$74,921.03 | \$45,768.13 |
| Offsets to outlays | 355.52 | 8,004.00 | 11,362.81 | 4,225.43 |
| Departmental | 355.52 | 8,004.00 | 10,703.00 | 4,000.00 |
| Public service enterprises | — | — | 639.81 | 225.43 |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 379,072.50 | 65,000.00 | 27,000.00 | 33,000.00 |
| Loans, general purposes | 29,000.00 | 5,000.00 | 7,000.00 | 3,000.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 350,000.00 | 60,000.00 | 20,000.00 | 30,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 72.50 | — | — | — |
| Transfers | 32.32 | 2,095.07 | 1,064.44 | — |
| From sinking funds | — | — | — | — |
| All other | 32.32 | 2,095.07 | 1,064.44 | — |
| Refunds | 335.24 | 157.17 | 2,463.82 | 46.78 |
| Agency, trust, and investment | 52,258.72 | 7,870.75 | 33,029.96 | 8,495.92 |
| Taxes and licenses for State | 21,062.62 | 3,900.00 | 3,800.00 | 3,900.00 |
| Taxes for county | 25,392.16 | 3,103.53 | 4,594.77 | 3,103.53 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 5,803.94 | 867.22 | 24,635.19 | 1,492.59 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$576,584.82 | \$109,341.66 | \$119,776.75 | \$108,155.68 |
| Premiums | 72.50 | — | — | — |
| Municipal indebtedness | 379,000.00 | 65,000.00 | 27,000.00 | 33,000.00 |
| Transfers and refunds | 367.56 | 2,252.24 | 3,528.26 | 46.78 |
| Agency, trust, and investment | 52,258.72 | 7,870.75 | 33,029.96 | 8,495.92 |
| Total receipts | \$1,008,283.60 | \$184,464.65 | \$183,334.97 | \$149,698.38 |
| Balance on hand, including funds | 34,717.81 | 18,692.86 | 18,140.54 | 27,554.54 |
| GRAND TOTAL | \$1,043,001.41 | \$203,157.51 | \$201,475.51 | \$177,252.92 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Hull POPULATION 2,652 | Hopkinton POPULATION 2,580 | Kingston POPULATION 2,524 | Ashland POPULATION 2,521 |
|--|-----------------------------|----------------------------------|---------------------------------|--------------------------------|
| Maintenance | \$417,688.11 | \$79,272.47 | \$78,080.19 | \$75,958.76 |
| <i>Departmental</i> | <i>337,105.64</i> | <i>72,544.10</i> | <i>71,036.46</i> | <i>71,483.55</i> |
| General government | 28,998.82 | 5,117.99 | 6,189.51 | 4,820.52 |
| Protection of persons and property | 88,093.81 | 5,047.26 | 4,731.72 | 4,070.60 |
| Health and sanitation | 36,344.00 | 898.70 | 1,655.90 | 3,810.03 |
| Highways | 77,742.94 | 18,555.22 | 10,591.56 | 14,413.13 |
| Charities | 9,189.27 | 4,804.53 | 6,372.02 | 7,008.74 |
| Soldiers' benefits | 1,373.20 | 932.00 | 1,032.00 | 1,045.00 |
| Schools | 79,825.80 | 34,637.15 | 37,354.47 | 33,491.17 |
| Libraries | 4,061.26 | — | 2,031.05 | 1,365.78 |
| Recreation | 9,689.57 | 143.48 | 212.64 | 300.00 |
| Pensions | — | — | — | — |
| Unclassified | 1,786.97 | 2,407.77 | 865.59 | 1,158.58 |
| <i>Public service enterprises</i> | <i>79,008.11</i> | <i>5,902.73</i> | <i>6,684.86</i> | <i>3,100.87</i> |
| Electric light | 79,008.11 | — | — | — |
| Water | — | 5,902.73 | 6,684.86 | 3,100.87 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,574.36</i> | <i>815.64</i> | <i>335.45</i> | <i>1,374.34</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>10.00</i> | <i>23.42</i> | <i>—</i> |
| Interest | 33,620.57 | 3,467.37 | 4,027.61 | 2,672.75 |
| <i>Loans, general purposes</i> | <i>33,620.57</i> | <i>3,129.87</i> | <i>2,369.48</i> | <i>1,024.63</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>337.50</i> | <i>1,658.13</i> | <i>1,648.12</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 132,392.91 | 20,216.50 | 28,743.85 | 11,057.32 |
| <i>Departmental</i> | <i>110,453.31</i> | <i>18,222.65</i> | <i>27,937.19</i> | <i>8,050.68</i> |
| General government | 1,440.75 | — | — | — |
| Protection of persons and property | 4,898.95 | 5,719.75 | 8,310.38 | — |
| Health and sanitation | 51,036.61 | — | — | 650.00 |
| Highways | 39,357.22 | 12,502.90 | 16,477.20 | 7,400.68 |
| Charities | — | — | — | — |
| Schools | — | — | 3,149.61 | — |
| Libraries | — | — | — | — |
| Recreation | 5,050.50 | — | — | — |
| Unclassified | 8,674.28 | — | — | — |
| <i>Public service enterprises</i> | <i>21,934.60</i> | <i>1,993.85</i> | <i>806.66</i> | <i>3,006.64</i> |
| Electric light | 21,934.60 | — | — | — |
| Water | — | 1,993.85 | 806.66 | 3,006.64 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 356,235.01 | 62,000.00 | 36,500.00 | 47,850.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>81,235.01</i> | <i>2,000.00</i> | <i>8,500.00</i> | <i>7,850.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>275,000.00</i> | <i>60,000.00</i> | <i>28,000.00</i> | <i>40,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 32.32 | 2,095.07 | 1,064.44 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>400.00</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>32.32</i> | <i>1,695.07</i> | <i>1,064.44</i> | <i>—</i> |
| Refunds | 335.24 | 157.17 | 2,463.82 | 46.78 |
| Agency, trust, and investment | 52,606.81 | 8,613.56 | 33,286.12 | 8,482.92 |
| <i>Taxes and licenses for State</i> | <i>21,062.62</i> | <i>3,900.00</i> | <i>3,800.00</i> | <i>3,900.00</i> |
| <i>Taxes for county</i> | <i>25,392.16</i> | <i>3,103.53</i> | <i>4,694.77</i> | <i>3,103.53</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>6,152.03</i> | <i>1,610.03</i> | <i>24,891.35</i> | <i>1,479.39</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$451,308.68 | \$82,739.84 | \$82,107.80 | \$78,631.51 |
| Permanent debt (except from sinking funds) | 81,235.01 | 2,000.00 | 8,500.00 | 7,850.00 |
| Sinking fund requirements from revenue | — | 400.00 | — | — |
| Outlays | 132,392.91 | 20,216.50 | 28,743.85 | 11,057.32 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 275,000.00 | 60,000.00 | 28,000.00 | 40,000.00 |
| Transfers (except to sinking funds) and refunds | 367.56 | 1,852.24 | 3,528.26 | 46.78 |
| Agency, trust, and investment | 52,606.81 | 8,613.56 | 33,286.12 | 8,482.92 |
| Total payments | \$992,910.97 | \$175,822.14 | \$184,166.03 | \$146,068.53 |
| <i>Balance on hand, including funds</i> | <i>50,090.44</i> | <i>27,335.37</i> | <i>17,309.48</i> | <i>31,184.39</i> |
| GRAND TOTAL | \$1,043,001.41 | \$203,157.51 | \$201,475.51 | \$177,252.92 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Manchester POPULATION 2,499 | Groveland POPULATION 2,485 | Groton POPULATION 2,428 | Shirley POPULATION 2,394 |
|---|-----------------------------------|----------------------------------|-------------------------------|--------------------------------|
| REVENUE. | \$246,615.99 | \$91,016.21 | \$135,616.24 | \$69,215.72 |
| General | 220,301.58 | 65,924.10 | 91,476.06 | 65,619.25 |
| Taxes | 219,428.54 | 60,309.11 | 90,679.99 | 63,037.77 |
| Property, poll, and income | 206,145.74 | 59,540.13 | 84,694.41 | 43,613.70 |
| Corporation, bank, etc. | 13,282.80 | 768.98 | 5,985.58 | 8,424.01 |
| Licenses and permits | 140.00 | 97.75 | 132.00 | 104.00 |
| Fines and forfeits | 365.00 | 25.00 | 100.07 | 592.45 |
| Grants and gifts | 363.04 | 5,492.24 | 564.00 | 12,885.09 |
| For expenses | 363.04 | 5,492.24 | 564.00 | 12,885.09 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 26,314.41 | 25,092.11 | 44,140.18 | 3,596.47 |
| Special assessments | 127.95 | 309.85 | — | 172.06 |
| To meet expenses | 127.95 | 309.85 | — | 172.06 |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | 20.00 |
| Departmental | 4,639.25 | 3,776.30 | 7,975.84 | 1,767.73 |
| General government | 866.50 | — | 965.50 | 113.10 |
| Protection of persons and property | 222.92 | 210.00 | 1,242.40 | 55.37 |
| Health and sanitation | 483.80 | — | 320.00 | 6.20 |
| Highways | 132.00 | 37.50 | 113.64 | 4.00 |
| Charities | 1,029.73 | 1,262.33 | 1,722.00 | — |
| Soldiers' benefits | 214.00 | 612.00 | 484.00 | 144.00 |
| Schools | 273.20 | 111.80 | 1,735.30 | 403.79 |
| Libraries | 28.00 | 93.06 | 79.88 | — |
| Recreation | — | 15.00 | — | — |
| Unclassified | 1,389.10 | 1,434.61 | 1,313.12 | 1,041.27 |
| Public service enterprises | 18,535.92 | 19,027.60 | 32,549.84 | — |
| Electric light | — | 13,151.83 | 32,537.34 | — |
| Water | 18,535.92 | 5,875.77 | — | — |
| All other | — | — | 12.50 | — |
| Cemeteries | 1,038.00 | 1,145.05 | — | 401.76 |
| Interest | 1,973.29 | 833.31 | 3,614.50 | 1,234.92 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 427.42 | 121.25 | 2,151.26 | 561.10 |
| All other | 1,545.87 | 712.06 | 1,463.24 | 673.82 |
| NON-REVENUE. | \$234,845.91 | \$114,728.64 | \$73,708.62 | \$88,215.78 |
| Offsets to outlays | 142.98 | 9,275.00 | 8,842.19 | 9,170.95 |
| Departmental | — | 9,275.00 | 6,170.00 | 9,170.95 |
| Public service enterprises | 142.98 | — | 2,672.19 | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 192,648.00 | 97,521.94 | 50,000.00 | 70,900.00 |
| Loans, general purposes | 72,000.00 | 14,500.00 | — | 35,900.00 |
| Loans, public service enterprises | — | 16,000.00 | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 120,000.00 | 67,000.00 | 50,000.00 | 35,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 648.00 | 21.94 | — | — |
| Transfers | 255.00 | 121.25 | 304.42 | 53.38 |
| From sinking funds | — | — | — | — |
| All other | 255.00 | 121.25 | 304.42 | 53.38 |
| Refunds | 124.17 | 304.00 | 253.64 | 14.53 |
| Agency, trust, and investment | 41,675.76 | 7,506.45 | 14,308.37 | 8,076.92 |
| Taxes and licenses for State | 20,463.19 | 3,100.00 | 5,900.00 | 4,100.00 |
| Taxes for county | 18,896.11 | 2,871.47 | 4,995.09 | 3,262.69 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 2,316.46 | 1,534.98 | 3,713.28 | 714.23 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$246,758.97 | \$100,291.21 | \$144,458.43 | \$78,386.67 |
| Premiums | 648.00 | 21.94 | — | — |
| Municipal indebtedness | 192,000.00 | 97,500.00 | 50,000.00 | 70,900.00 |
| Transfers and refunds | 379.17 | 425.25 | 553.06 | 67.91 |
| Agency, trust, and investment | 41,675.76 | 7,506.45 | 14,308.37 | 8,076.92 |
| Total receipts | \$481,461.90 | \$205,744.85 | \$209,324.86 | \$157,431.50 |
| Balance on hand, including funds | 28,964.12 | 7,461.23 | 12,627.96 | 12,243.46 |
| GRAND TOTAL | \$510,426.02 | \$213,206.08 | \$221,952.82 | \$169,674.96 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Manchester POPULATION 2,499 | Groveland POPULATION 2,485 | Groton POPULATION 2,428 | Shirley POPULATION 2,394 |
|--|-----------------------------------|----------------------------------|-------------------------------|--------------------------------|
| Maintenance | \$207,945.15 | \$80,945.41 | \$113,142.31 | \$65,600.24 |
| <i>Departmental</i> | <i>180,133.37</i> | <i>64,992.67</i> | <i>88,594.42</i> | <i>65,166.14</i> |
| General government | 16,016.26 | 4,113.90 | 4,903.37 | 3,280.28 |
| Protection of persons and property | 30,672.89 | 5,166.98 | 8,878.75 | 6,550.96 |
| Health and sanitation | 18,891.80 | 789.16 | 2,322.92 | 2,197.75 |
| Highways | 34,770.22 | 14,015.65 | 15,287.07 | 16,875.81 |
| Charities | 8,310.86 | 5,021.03 | 6,456.07 | 3,548.83 |
| Soldiers' benefits | 496.00 | 699.50 | 408.00 | 150.00 |
| Schools | 53,999.69 | 32,531.12 | 41,750.12 | 28,866.65 |
| Libraries | 2,762.99 | 1,246.61 | 3,757.01 | 1,311.46 |
| Recreation | 10,840.60 | 395.11 | 1,419.60 | 843.26 |
| Pensions | — | — | — | — |
| Unclassified | 3,372.06 | 1,013.51 | 3,411.51 | 1,531.14 |
| <i>Public service enterprises</i> | <i>24,757.87</i> | <i>14,551.06</i> | <i>24,547.89</i> | — |
| Electric light | — | 10,419.10 | 24,405.35 | — |
| Water | 24,757.87 | 4,131.96 | — | — |
| All other | — | — | 142.54 | — |
| <i>Cemeteries</i> | <i>3,053.91</i> | <i>1,401.78</i> | — | <i>444.10</i> |
| <i>Administration of trust funds</i> | — | — | — | — |
| Interest | 10,575.15 | 4,338.32 | 2,047.09 | 1,283.75 |
| <i>Loans, general purposes</i> | <i>9,855.16</i> | <i>2,225.93</i> | <i>2,047.09</i> | <i>1,283.75</i> |
| <i>Loans, public service enterprises</i> | <i>720.00</i> | <i>2,112.39</i> | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 99,559.44 | 47,148.33 | 26,707.54 | 32,967.02 |
| <i>Departmental</i> | <i>88,895.62</i> | <i>31,818.15</i> | <i>17,993.76</i> | <i>32,967.02</i> |
| General government | — | — | — | — |
| Protection of persons and property | 908.50 | 298.24 | — | 267.00 |
| Health and sanitation | 73,698.61 | 11,066.40 | — | — |
| Highways | 11,798.90 | 15,520.11 | 17,993.76 | 12,851.95 |
| Charities | — | — | — | — |
| Schools | — | 3,893.40 | — | 19,748.07 |
| Libraries | — | — | — | — |
| Recreation | 2,489.51 | — | — | 100.00 |
| Unclassified | — | 1,040.00 | — | — |
| <i>Public service enterprises</i> | <i>396.48</i> | <i>15,330.18</i> | <i>8,713.78</i> | — |
| Electric light | — | 563.59 | 8,713.78 | — |
| Water | 396.48 | 14,766.59 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>10,267.44</i> | — | — | — |
| Municipal indebtedness | 134,000.00 | 67,200.00 | 52,000.00 | 38,500.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | <i>14,000.00</i> | <i>5,200.00</i> | <i>2,000.00</i> | <i>3,500.00</i> |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>120,000.00</i> | <i>62,000.00</i> | <i>50,000.00</i> | <i>35,000.00</i> |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 255.00 | 121.25 | 304.42 | 53.38 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | <i>255.00</i> | <i>121.25</i> | <i>304.42</i> | <i>53.38</i> |
| Refunds | 124.17 | 304.00 | 253.64 | 14.53 |
| Agency, trust, and investment | 41,683.64 | 7,506.45 | 14,095.09 | 8,091.65 |
| <i>Taxes and licenses for State</i> | <i>20,463.19</i> | <i>3,100.00</i> | <i>5,900.00</i> | <i>4,100.00</i> |
| <i>Taxes for county</i> | <i>18,896.11</i> | <i>2,871.47</i> | <i>4,695.09</i> | <i>3,262.69</i> |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>2,324.34</i> | <i>1,534.98</i> | <i>3,500.00</i> | <i>728.96</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$218,520.30 | \$85,283.73 | \$115,189.40 | \$66,883.99 |
| Permanent debt (except from sinking funds) | 14,000.00 | 5,200.00 | 2,000.00 | 3,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 99,559.44 | 47,148.33 | 26,707.54 | 32,967.02 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 120,000.00 | 62,000.00 | 50,000.00 | 35,000.00 |
| Transfers (except to sinking funds) and refunds | 379.17 | 425.25 | 558.06 | 67.91 |
| Agency, trust, and investment | 41,683.64 | 7,506.45 | 14,095.09 | 8,091.65 |
| Total payments | \$494,142.55 | \$207,563.76 | \$208,550.09 | \$146,510.57 |
| <i>Balance on hand, including funds</i> | <i>16,283.47</i> | <i>5,642.32</i> | <i>13,402.73</i> | <i>23,164.39</i> |
| GRAND TOTAL | \$510,426.02 | \$213,206.08 | \$221,952.82 | \$169,674.96 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Acton POPULATION 2,387 | Millville POPULATION 2,366 | Douglas POPULATION 2,363 | Avon POPULATION 2,360 |
|--|------------------------------|----------------------------------|--------------------------------|-----------------------------|
| REVENUE. | \$101,684.11 | \$55,761.95 | \$87,288.23 | \$57,993.98 |
| General | 93,301.10 | 52,801.80 | 76,912.79 | 46,429.06 |
| <i>Taxes</i> | <i>86,948.92</i> | <i>43,270.79</i> | <i>69,274.40</i> | <i>42,290.51</i> |
| Property, poll, and income | 82,514.24 | 35,277.97 | 63,242.03 | 40,124.22 |
| Corporation, bank, etc. | 4,434.68 | 7,992.82 | 6,032.37 | 2,166.29 |
| <i>Licenses and permits</i> | <i>449.00</i> | <i>200.00</i> | <i>88.00</i> | <i>72.00</i> |
| <i>Fines and forfeits</i> | <i>402.35</i> | <i>820.78</i> | <i>184.19</i> | <i>1,030.00</i> |
| <i>Grants and gifts</i> | <i>5,500.83</i> | <i>8,510.23</i> | <i>7,366.20</i> | <i>3,036.55</i> |
| For expenses | 5,500.83 | 8,510.23 | 7,216.20 | 3,036.55 |
| For outlays | — | — | 150.00 | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 8,383.01 | 2,960.15 | 10,375.44 | 11,564.92 |
| <i>Special assessments</i> | <i>18.50</i> | <i>385.45</i> | — | <i>59.50</i> |
| To meet expenses | 18.50 | — | — | 59.50 |
| To meet outlays | — | 385.45 | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>3,614.77</i> | <i>2,200.19</i> | <i>5,682.47</i> | <i>3,073.11</i> |
| General government | 164.50 | — | 1,037.08 | 50 |
| Protection of persons and property | 789.71 | 43.10 | 55.63 | 65.16 |
| Health and sanitation | 268.00 | — | — | 639.57 |
| Highways | 78.50 | — | 25.00 | — |
| Charities | — | 867.02 | 2,751.29 | 189.38 |
| Soldiers' benefits | 324.00 | 72.00 | 270.00 | 492.00 |
| Schools | 675.66 | 89.00 | 330.88 | 505.10 |
| Libraries | 65.77 | — | 64.15 | 18.10 |
| Recreation | — | — | — | — |
| Unclassified | 1,248.63 | 1,129.07 | 1,148.44 | 1,163.30 |
| <i>Public service enterprises</i> | — | — | <i>2,961.16</i> | <i>7,441.03</i> |
| Electric light | — | — | — | — |
| Water | — | — | 2,961.16 | 7,441.03 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,118.75</i> | — | <i>1.00</i> | — |
| <i>Interest</i> | <i>3,630.99</i> | <i>374.51</i> | <i>1,730.81</i> | <i>991.28</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 2,587.21 | — | 1,493.48 | 35.58 |
| All other | 1,043.78 | 374.51 | 237.33 | 955.70 |
| NON-REVENUE. | \$139,513.89 | \$64,979.09 | \$75,539.74 | \$43,886.93 |
| Offsets to outlays | 20,510.15 | — | 700.00 | — |
| <i>Departmental</i> | <i>20,000.00</i> | — | <i>700.00</i> | — |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | <i>510.15</i> | — | — | — |
| Municipal indebtedness | 105,180.00 | 59,000.00 | 28,000.00 | 37,000.00 |
| <i>Loans, general purposes</i> | <i>25,180.00</i> | <i>22,000.00</i> | — | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>80,000.00</i> | <i>37,000.00</i> | <i>28,000.00</i> | <i>37,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 1,741.98 | — | 1,252.00 | 776.40 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 1,741.98 | — | 1,252.00 | 776.40 |
| Refunds | 874.22 | 208.38 | 1,302.52 | 404.55 |
| Agency, trust, and investment | 11,207.54 | 5,770.71 | 44,285.22 | 5,705.98 |
| <i>Taxes and licenses for State</i> | <i>4,500.00</i> | <i>3,011.71</i> | <i>3,600.00</i> | <i>2,800.00</i> |
| <i>Taxes for county</i> | <i>3,581.00</i> | <i>2,438.00</i> | <i>2,926.00</i> | <i>2,705.23</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>3,126.54</i> | <i>321.00</i> | <i>37,759.22</i> | <i>200.75</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$122,194.26 | \$55,761.95 | \$87,988.23 | \$57,993.98 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 105,180.00 | 59,000.00 | 28,000.00 | 37,000.00 |
| Transfers and refunds | 2,616.20 | 208.38 | 2,554.52 | 1,180.95 |
| Agency, trust, and investment | 11,207.54 | 5,770.71 | 44,285.22 | 5,705.98 |
| Total receipts | \$241,198.00 | \$120,741.04 | \$162,827.97 | \$101,880.91 |
| Balance on hand, including funds | 7,253.63 | 7,376.14 | 6,570.32 | 11,850.66 |
| GRAND TOTAL | \$248,451.63 | \$128,117.18 | \$169,398.29 | \$113,731.57 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Acton POPULATION 2,387 | Millville POPULATION 2,366 | Douglas POPULATION 2,363 | Avon POPULATION 2,360 |
|--|------------------------------|----------------------------------|--------------------------------|-----------------------------|
| Maintenance | \$84,953.94 | \$49,713.46 | \$66,491.52 | \$51,818.96 |
| <i>Departmental</i> | <i>83,038.77</i> | <i>49,713.46</i> | <i>63,425.48</i> | <i>45,979.04</i> |
| General government | 4,268.04 | 5,088.93 | 5,154.64 | 3,754.10 |
| Protection of persons and property | 7,124.09 | 2,308.42 | 3,637.89 | 5,511.40 |
| Health and sanitation | 2,024.33 | 667.35 | 752.83 | 3,168.72 |
| Highways | 22,240.42 | 9,252.77 | 15,786.42 | 6,040.87 |
| Charities | 1,949.38 | 2,908.57 | 7,740.01 | 1,911.07 |
| Soldiers' benefits | 288.00 | 214.00 | 230.00 | 526.00 |
| Schools | 42,472.15 | 27,806.55 | 27,629.09 | 23,793.11 |
| Libraries | 1,250.37 | 499.60 | 1,954.79 | 698.41 |
| Recreation | 12.00 | 8.75 | 30.00 | 25.00 |
| Pensions | — | — | — | — |
| Unclassified | 1,409.99 | 958.52 | 509.81 | 550.36 |
| <i>Public service enterprises</i> | <i>23.00</i> | <i>—</i> | <i>2,806.79</i> | <i>5,839.92</i> |
| Electric light | — | — | — | — |
| Water | — | — | 2,806.79 | 5,839.92 |
| All other | 23.00 | — | — | — |
| Cemeteries | 1,892.17 | — | 50.00 | — |
| Administration of trust funds | — | — | 209.25 | — |
| Interest | 3,011.17 | 1,693.53 | 2,998.39 | 855.50 |
| <i>Loans, general purposes</i> | <i>3,011.17</i> | <i>1,693.53</i> | <i>1,992.14</i> | <i>825.50</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>1,006.25</i> | <i>30.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 57,113.68 | 24,976.83 | 1,222.75 | 2,147.89 |
| <i>Departmental</i> | <i>57,113.68</i> | <i>24,976.83</i> | <i>1,222.75</i> | <i>1,065.70</i> |
| General government | 90.66 | — | — | — |
| Protection of persons and property | 10,860.03 | 1,136.61 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 41,631.83 | 23,093.76 | 503.00 | 57.00 |
| Charities | — | — | — | — |
| Schools | 2,631.16 | 746.46 | 719.75 | 708.70 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | 1,900.00 | — | — | 300.00 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,082.19</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 1,082.19 |
| All other | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 77,625.00 | 37,100.00 | 45,000.00 | 38,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>7,625.00</i> | <i>7,100.00</i> | <i>7,000.00</i> | <i>1,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>70,000.00</i> | <i>30,000.00</i> | <i>38,000.00</i> | <i>37,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 1,741.98 | — | 1,252.00 | 776.40 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>1,741.98</i> | <i>—</i> | <i>1,252.00</i> | <i>776.40</i> |
| Refunds | 874.22 | 208.38 | 1,302.52 | 404.55 |
| Agency, trust, and investment | 11,574.82 | 5,770.71 | 38,723.12 | 5,741.56 |
| <i>Taxes and licenses for State</i> | <i>4,500.00</i> | <i>3,011.71</i> | <i>3,600.00</i> | <i>2,800.00</i> |
| <i>Taxes for county</i> | <i>3,581.00</i> | <i>2,438.00</i> | <i>2,926.00</i> | <i>2,705.23</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>3,493.82</i> | <i>321.00</i> | <i>32,197.12</i> | <i>236.33</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$87,965.11 | \$51,406.99 | \$69,489.91 | \$52,674.46 |
| Permanent debt (except from sinking funds) | 7,625.00 | 7,100.00 | 7,000.00 | 1,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 57,113.68 | 24,976.83 | 1,222.75 | 2,147.89 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 70,000.00 | 30,000.00 | 38,000.00 | 37,000.00 |
| Transfers (except to sinking funds) and refunds | 2,616.20 | 208.38 | 2,554.52 | 1,180.95 |
| Agency, trust, and investment | 11,574.82 | 5,770.71 | 38,723.12 | 5,741.56 |
| Total payments | \$236,894.81 | \$119,462.91 | \$156,990.30 | \$100,244.86 |
| <i>Balance on hand, including funds</i> | <i>11,556.82</i> | <i>8,654.27</i> | <i>12,407.99</i> | <i>13,486.71</i> |
| GRAND TOTAL | \$248,451.63 | \$128,117.18 | \$169,398.29 | \$113,731.57 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Merrimac POPULATION 2,349 | Rehoboth POPULATION 2,332 | Charlton POPULATION 2,295 | Wayland POPULATION 2,255 |
|--|---------------------------------|---------------------------------|---------------------------------|--------------------------------|
| REVENUE. | \$102,615.04 | \$71,414.92 | \$75,596.07 | \$107,386.33 |
| General | 64,701.38 | 66,912.41 | 71,151.82 | 86,559.18 |
| <i>Taxes</i> | <i>57,496.55</i> | <i>52,959.37</i> | <i>52,379.36</i> | <i>85,484.39</i> |
| Property, poll, and income | 54,775.48 | 52,254.35 | 49,682.75 | 83,908.64 |
| Corporation, bank, etc. | 2,721.07 | 705.02 | 2,696.61 | 1,575.75 |
| <i>Licenses and permits</i> | <i>147.00</i> | <i>88.00</i> | <i>6.00</i> | <i>98.00</i> |
| <i>Fines and forfeits</i> | <i>722.50</i> | <i>57.50</i> | <i>10.00</i> | <i>378.66</i> |
| <i>Grants and gifts</i> | <i>6,335.33</i> | <i>13,807.54</i> | <i>18,756.46</i> | <i>598.13</i> |
| For expenses | 5,610.33 | 13,807.54 | 16,756.46 | 598.13 |
| For outlays | 725.00 | — | 2,000.00 | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 37,913.66 | 4,502.51 | 4,444.25 | 20,827.15 |
| <i>Special assessments</i> | <i>282.92</i> | <i>858.60</i> | — | <i>497.35</i> |
| To meet expenses | 282.92 | 858.50 | — | 497.35 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | 85.00 | — | — |
| <i>Departmental</i> | <i>3,904.81</i> | <i>2,300.74</i> | <i>2,166.52</i> | <i>11,451.52</i> |
| General government | 592.64 | — | 21.80 | 46.00 |
| Protection of persons and property | 420.59 | 365.77 | 22.92 | 402.00 |
| Health and sanitation | 226.25 | — | — | — |
| Highways | 36.50 | — | — | 8,171.00 |
| Charities | 583.78 | — | 674.04 | 228.00 |
| Soldiers' benefits | 714.00 | 96.00 | 264.00 | 924.00 |
| Schools | — | 645.38 | 52.78 | 405.34 |
| Libraries | 52.16 | — | 9.35 | 39.38 |
| Recreation | — | — | — | — |
| Unclassified | 1,278.89 | 1,193.59 | 1,121.63 | 1,235.80 |
| <i>Public service enterprises</i> | <i>31,848.16</i> | — | — | <i>2,712.25</i> |
| Electric light | 23,168.57 | — | — | — |
| Water | 8,679.59 | — | — | 2,712.25 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>688.55</i> | <i>375.00</i> | <i>509.29</i> | <i>835.23</i> |
| <i>Interest</i> | <i>1,209.22</i> | <i>883.27</i> | <i>1,768.44</i> | <i>5,330.80</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 192.46 | 150.00 | 942.44 | 1,210.56 |
| All other | 1,016.76 | 733.27 | 826.00 | 4,120.24 |
| NON-REVENUE. | \$41,933.82 | \$59,188.44 | \$70,051.00 | \$93,914.64 |
| Offsets to outlays | 4,249.28 | 13,180.00 | — | — |
| <i>Departmental</i> | <i>4,085.28</i> | <i>13,180.00</i> | — | — |
| <i>Public service enterprises</i> | <i>164.00</i> | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 27,000.00 | 40,000.00 | 63,000.00 | 80,000.00 |
| <i>Loans, general purposes</i> | <i>12,000.00</i> | — | <i>2,600.00</i> | — |
| <i>Loans, public service enterprises</i> | — | — | — | <i>3,000.00</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>15,000.00</i> | <i>40,000.00</i> | <i>60,400.00</i> | <i>77,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 2,738.00 | 150.00 | 240.69 | 8.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 2,738.00 | 150.00 | 240.69 | 8.00 |
| Refunds | 393.22 | 188.21 | 70.94 | 383.22 |
| Agency, trust, and investment | 7,553.32 | 5,670.23 | 6,739.37 | 13,523.42 |
| <i>Taxes and licenses for State</i> | <i>3,500.00</i> | <i>3,100.00</i> | <i>3,500.00</i> | <i>6,800.00</i> |
| <i>Taxes for county</i> | 3,241.98 | 1,765.76 | 2,845.00 | 5,411.29 |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 811.34 | 804.47 | 394.37 | 1,312.13 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$106,864.32 | \$84,594.92 | \$75,596.07 | \$107,386.33 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 27,000.00 | 40,000.00 | 63,000.00 | 80,000.00 |
| Transfers and refunds | 3,131.22 | 338.21 | 311.63 | 391.22 |
| Agency, trust, and investment | 7,553.32 | 5,670.23 | 6,739.37 | 13,523.42 |
| Total receipts | \$144,548.86 | \$130,603.36 | \$145,647.07 | \$201,300.97 |
| Balance on hand, including funds | 28,881.85 | 9,810.00 | 23,744.44 | 3,394.85 |
| GRAND TOTAL | \$173,430.71 | \$140,413.36 | \$169,391.51 | \$204,695.82 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Merrimac POPULATION 2,349 | Rehoboth POPULATION 2,332 | Charlton POPULATION 2,295 | Wayland POPULATION 2,255 |
|--|---------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Maintenance | \$85,267.42 | \$59,271.49 | \$67,841.97 | \$97,567.57 |
| <i>Departmental</i> | <i>61,113.36</i> | <i>58,896.49</i> | <i>67,044.53</i> | <i>93,130.61</i> |
| General government | 5,592.31 | 2,433.07 | 3,704.20 | 6,753.53 |
| Protection of persons and property | 7,589.01 | 1,721.71 | 782.34 | 7,123.76 |
| Health and sanitation | 2,033.03 | 2,607.95 | 1,043.92 | 2,078.89 |
| Highways | 13,378.75 | 15,517.26 | 20,219.48 | 28,076.42 |
| Charities | 4,253.95 | 3,058.97 | 4,570.67 | 919.56 |
| Soldiers' benefits | 690.60 | 48.00 | 696.00 | 1,430.28 |
| Schools | 24,978.90 | 33,224.21 | 34,691.23 | 38,546.54 |
| Libraries | 771.48 | — | 483.22 | 4,668.26 |
| Recreation | 115.60 | — | 193.06 | 244.81 |
| Pensions | — | — | — | — |
| Unclassified | 1,709.73 | 285.32 | 660.46 | 3,288.56 |
| <i>Public service enterprises</i> | <i>22,730.51</i> | <i>—</i> | <i>—</i> | <i>2,696.69</i> |
| Electric light | 16,389.96 | — | — | — |
| Water | 6,340.55 | — | — | 2,696.69 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,423.55</i> | <i>375.00</i> | <i>797.39</i> | <i>1,730.27</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>10.00</i> |
| Interest | 2,089.32 | 1,692.67 | 4,115.02 | 5,386.97 |
| <i>Loans, general purposes</i> | <i>618.82</i> | <i>1,692.67</i> | <i>4,115.02</i> | <i>5,319.47</i> |
| <i>Loans, public service enterprises</i> | <i>1,470.50</i> | <i>—</i> | <i>—</i> | <i>67.50</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 30,930.76 | 36,121.04 | 8,312.47 | 10,437.15 |
| <i>Departmental</i> | <i>27,170.20</i> | <i>36,121.04</i> | <i>8,312.47</i> | <i>7,437.15</i> |
| General government | — | — | — | — |
| Protection of persons and property | 6,500.00 | — | 7,442.50 | — |
| Health and sanitation | 15,381.24 | — | — | — |
| Highways | 5,288.96 | 34,671.04 | 799.97 | 6,819.15 |
| Charities | — | — | — | — |
| Schools | — | 1,450.00 | 70.00 | 198.00 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 420.00 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>3,760.56</i> | <i>—</i> | <i>—</i> | <i>3,000.00</i> |
| Electric light | 3,433.81 | — | — | — |
| Water | 326.75 | — | — | 3,000.00 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 21,050.00 | 23,000.00 | 52,000.00 | 66,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>6,050.00</i> | <i>3,000.00</i> | <i>2,000.00</i> | <i>2,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>15,000.00</i> | <i>20,000.00</i> | <i>50,000.00</i> | <i>64,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 2,738.00 | 150.00 | 240.69 | 8.00 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>2,738.00</i> | <i>150.00</i> | <i>240.69</i> | <i>8.00</i> |
| Refunds | 393.22 | 188.21 | 70.94 | 383.22 |
| Agency, trust, and investment | 7,598.87 | 5,670.23 | 6,775.80 | 13,626.02 |
| <i>Taxes and licenses for State</i> | <i>3,500.00</i> | <i>3,100.00</i> | <i>3,500.00</i> | <i>6,800.00</i> |
| <i>Taxes for county</i> | <i>3,241.98</i> | <i>1,765.76</i> | <i>2,845.00</i> | <i>5,411.29</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>856.89</i> | <i>804.47</i> | <i>430.80</i> | <i>1,414.73</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$87,356.74 | \$60,964.16 | \$71,956.99 | \$102,954.54 |
| Permanent debt (except from sinking funds) | 6,050.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 30,930.76 | 36,121.04 | 8,312.47 | 10,437.15 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 15,000.00 | 20,000.00 | 50,000.00 | 64,000.00 |
| Transfers (except to sinking funds) and refunds | 3,131.22 | 338.21 | 311.63 | 391.22 |
| Agency, trust, and investment | 7,598.87 | 5,670.23 | 6,775.80 | 13,626.02 |
| Total payments | \$150,067.59 | \$126,093.64 | \$139,356.89 | \$193,408.93 |
| Balance on hand, including funds | 23,363.12 | 14,319.72 | 30,034.62 | 11,286.89 |
| GRAND TOTAL | \$173,430.71 | \$140,413.36 | \$169,391.51 | \$204,695.82 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Rutland POPULATION 2,236 | Sutton POPULATION 2,174 | Hanson POPULATION 2,166 | Ashburnham POPULATION 2,159 |
|--|--------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| REVENUE. | \$66,312.96 | \$68,958.30 | \$84,237.04 | \$90,858.24 |
| General | 54,484.37 | 58,870.95 | 74,507.68 | 62,230.11 |
| <i>Taxes</i> | <i>43,725.55</i> | <i>46,240.18</i> | <i>68,765.41</i> | <i>61,109.37</i> |
| Property, poll, and income | 40,724.74 | 40,483.31 | 64,737.56 | 46,327.41 |
| Corporation, bank, etc. | 3,000.61 | 5,756.87 | 4,027.85 | 4,781.96 |
| <i>Licenses and permits</i> | <i>74.50</i> | <i>43.00</i> | <i>100.00</i> | <i>42.50</i> |
| <i>Fines and forfeits</i> | <i>10.00</i> | <i>46.82</i> | <i>93.67</i> | <i>243.66</i> |
| <i>Grants and gifts</i> | <i>10,674.52</i> | <i>12,540.95</i> | <i>5,548.60</i> | <i>10,834.68</i> |
| For expenses | 10,649.52 | 12,540.95 | 5,548.60 | 10,834.68 |
| For outlays | 25.00 | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 11,828.59 | 10,087.35 | 9,729.36 | 28,628.13 |
| <i>Special assessments</i> | <i>8.26</i> | — | — | <i>73.15</i> |
| To meet expenses | 8.26 | — | — | 73.15 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>3,984.89</i> | <i>8,953.70</i> | <i>4,526.40</i> | <i>3,654.33</i> |
| General government | 501.20 | 186.00 | 330.50 | 240.00 |
| Protection of persons and property | 58.13 | 292.00 | 772.37 | 441.54 |
| Health and sanitation | — | — | 508.65 | — |
| Highways | — | — | 127.25 | 23.88 |
| Charities | 2,106.67 | 6,484.72 | 435.25 | 1,419.08 |
| Soldiers' benefits | 144.00 | 648.00 | 564.00 | 408.00 |
| Schools | 259.34 | — | 223.62 | — |
| Libraries | 72.07 | 2.63 | 39.00 | 2.62 |
| Recreation | — | — | — | — |
| Unclassified | 843.48 | 1,340.35 | 1,525.76 | 1,119.21 |
| <i>Public service enterprises</i> | <i>6,723.82</i> | — | <i>3,610.79</i> | <i>21,441.63</i> |
| Electric light | — | — | — | 14,507.68 |
| Water | 6,722.62 | — | 3,610.79 | 6,933.95 |
| All other | 1.20 | — | — | — |
| <i>Cemeteries</i> | — | <i>386.25</i> | <i>158.00</i> | <i>668.50</i> |
| <i>Interest</i> | <i>1,111.62</i> | <i>747.40</i> | <i>1,434.17</i> | <i>2,790.52</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 11.34 | 725.13 | 23.57 | 1,176.31 |
| All other | 1,100.28 | 22.27 | 1,410.60 | 1,614.21 |
| NON-REVENUE. | \$82,873.94 | \$36,166.36 | \$104,220.02 | \$77,573.43 |
| Offsets to outlays | 9,951.48 | 1,964.93 | 10,256.69 | — |
| <i>Departmental</i> | <i>9,951.48</i> | <i>1,964.93</i> | <i>10,183.54</i> | — |
| <i>Public service enterprises</i> | — | — | <i>73.15</i> | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 68,600.00 | 25,000.00 | 85,000.00 | 69,049.90 |
| <i>Loans, general purposes</i> | — | — | <i>33,000.00</i> | <i>1,700.00</i> |
| <i>Loans, public service enterprises</i> | <i>16,000.00</i> | — | <i>2,000.00</i> | <i>8,500.00</i> |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>52,600.00</i> | <i>25,000.00</i> | <i>50,000.00</i> | <i>58,849.90</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 12.42 | 186.72 | — | 958.63 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 12.42 | 186.72 | — | 958.63 |
| Refunds | 313.04 | 172.13 | 104.79 | 107.46 |
| Agency, trust, and investment | 3,997.00 | 8,842.58 | 8,858.54 | 7,457.44 |
| <i>Taxes and licenses for State</i> | <i>2,209.00</i> | <i>4,000.00</i> | <i>3,800.00</i> | <i>3,139.10</i> |
| <i>Taxes for county</i> | <i>1,788.00</i> | <i>3,251.00</i> | <i>4,694.78</i> | <i>2,520.00</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | — | <i>1,591.58</i> | <i>463.76</i> | <i>1,798.34</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$76,264.44 | \$70,923.23 | \$94,493.73 | \$90,858.24 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 68,600.00 | 25,000.00 | 85,000.00 | 69,049.90 |
| Transfers and refunds | 325.46 | 358.85 | 104.79 | 1,066.09 |
| Agency, trust, and investment | 3,997.00 | 8,842.58 | 8,858.54 | 7,457.44 |
| Total receipts | \$149,186.90 | \$105,124.66 | \$188,457.06 | \$168,431.67 |
| Balance on hand, including funds | 4,252.70 | 8,654.08 | 21,281.28 | 11,626.51 |
| GRAND TOTAL | \$153,439.60 | \$113,778.74 | \$209,738.34 | \$180,058.18 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Rutland POPULATION 2,236 | Sutton POPULATION 2,174 | Hanson POPULATION 2,166 | Ashburnham POPULATION 2,159 |
|--|--------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| Maintenance | \$50,919.27 | \$74,290.86 | \$69,454.04 | \$74,742.25 |
| <i>Departmental</i> | <i>46,852.84</i> | <i>73,298.50</i> | <i>66,074.95</i> | <i>66,390.66</i> |
| General government | 3,653.56 | 3,770.64 | 4,665.55 | 3,400.12 |
| Protection of persons and property | 1,694.17 | 2,930.38 | 5,947.60 | 5,683.28 |
| Health and sanitation | 804.95 | 1,085.19 | 2,060.05 | 2,056.84 |
| Highways | 15,624.28 | 21,234.74 | 21,925.79 | 16,222.90 |
| Charities | 1,500.74 | 12,141.25 | 2,591.34 | 2,515.09 |
| Soldiers' benefits | 456.00 | 931.00 | 558.00 | 372.00 |
| Schools | 21,036.09 | 29,972.98 | 25,854.45 | 23,474.88 |
| Libraries | 533.61 | 662.18 | 1,368.46 | 1,111.70 |
| Recreation | 492.40 | — | — | 117.80 |
| Pensions | — | — | — | — |
| Unclassified | 1,057.04 | 570.14 | 1,103.71 | 1,435.95 |
| <i>Public service enterprises</i> | <i>4,066.43</i> | <i>—</i> | <i>3,171.09</i> | <i>17,045.99</i> |
| Electric light | — | — | — | 11,837.02 |
| Water | 4,066.43 | — | 3,171.09 | 5,206.97 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>972.36</i> | <i>208.00</i> | <i>1,307.70</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>20.00</i> | <i>—</i> | <i>—</i> |
| Interest | 2,670.83 | 596.46 | 3,115.71 | 2,391.15 |
| <i>Loans, general purposes</i> | <i>2,347.70</i> | <i>596.46</i> | <i>2,260.71</i> | <i>1,742.47</i> |
| <i>Loans, public service enterprises</i> | <i>323.13</i> | <i>—</i> | <i>855.00</i> | <i>648.68</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 34,117.12 | 1,500.00 | 52,500.53 | 12,756.03 |
| <i>Departmental</i> | <i>16,193.22</i> | <i>1,500.00</i> | <i>45,645.68</i> | <i>2,668.69</i> |
| General government | 225.00 | — | 394.45 | 60.00 |
| Protection of persons and property | — | — | 514.83 | — |
| Health and sanitation | — | — | — | — |
| Highways | 11,992.67 | 1,500.00 | 12,649.88 | 2,608.59 |
| Charities | — | — | — | — |
| Schools | 3,975.55 | — | 32,086.52 | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>17,923.90</i> | <i>—</i> | <i>6,854.85</i> | <i>10,087.44</i> |
| Electric light | — | — | — | 3,353.86 |
| Water | 17,923.90 | — | 6,854.85 | 6,733.58 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 56,100.00 | 25,900.00 | 47,000.00 | 78,950.88 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>6,600.00</i> | <i>900.00</i> | <i>2,000.00</i> | <i>4,550.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>49,500.00</i> | <i>25,000.00</i> | <i>45,000.00</i> | <i>74,400.88</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 12.42 | 186.72 | — | 958.63 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>12.42</i> | <i>186.72</i> | <i>—</i> | <i>958.63</i> |
| Refunds | 313.04 | 172.13 | 104.79 | 107.46 |
| Agency, trust, and investment | 4,008.34 | 9,101.65 | 8,825.49 | 7,804.62 |
| <i>Taxes and licenses for State</i> | <i>2,209.00</i> | <i>4,000.00</i> | <i>3,800.00</i> | <i>3,139.10</i> |
| <i>Taxes for county</i> | <i>1,788.00</i> | <i>3,251.00</i> | <i>4,594.78</i> | <i>2,520.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>11.34</i> | <i>1,850.65</i> | <i>430.71</i> | <i>2,145.52</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$53,590.10 | \$74,887.32 | \$72,569.75 | \$77,133.40 |
| Permanent debt (except from sinking funds) | 6,600.00 | 900.00 | 2,000.00 | 4,550.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 34,117.12 | 1,500.00 | 52,500.53 | 12,756.03 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 49,500.00 | 25,000.00 | 45,000.00 | 74,400.88 |
| Transfers (except to sinking funds) and refunds | 325.46 | 358.85 | 104.79 | 1,066.09 |
| Agency, trust, and investment | 4,008.34 | 9,101.65 | 8,825.49 | 7,804.62 |
| Total payments | \$148,141.02 | \$111,747.82 | \$181,000.56 | \$177,711.02 |
| <i>Balance on hand, including funds</i> | <i>5,298.58</i> | <i>2,030.92</i> | <i>28,737.78</i> | <i>2,347.16</i> |
| GRAND TOTAL | \$153,439.60 | \$113,778.74 | \$209,738.34 | \$180,058.18 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Raynham POPULATION 2,128 | Harwich POPULATION 2,077 | Southborough POPULATION 2,053 | Hamilton POPULATION 2,018 |
|---|--------------------------------|--------------------------------|-------------------------------------|---------------------------------|
| REVENUE. | \$56,213.98 | \$83,961.18 | \$111,300.03 | \$120,668.16 |
| General | 52,620.02 | 72,963.61 | 103,299.82 | 115,815.01 |
| Taxes | 39,665.80 | 64,332.26 | 98,325.08 | 115,219.05 |
| Property, poll, and income | 37,157.67 | 62,859.90 | 92,166.35 | 111,395.71 |
| Corporation, bank, etc. | 2,508.13 | 1,472.36 | 6,158.73 | 3,823.34 |
| Licenses and permits | 126.00 | 154.00 | 22.00 | 93.50 |
| Fines and forfeits | 103.10 | 940.00 | 95.00 | 60.00 |
| Grants and gifts | 12,725.12 | 7,557.35 | 4,857.74 | 442.46 |
| For expenses | 12,725.12 | 7,557.35 | 4,857.74 | 442.46 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 3,593.96 | 10,997.57 | 8,000.21 | 4,853.15 |
| Special assessments | 569.00 | 897.03 | 110.56 | 1,293.01 |
| To meet expenses | 569.00 | 897.03 | 110.56 | 1,293.01 |
| To meet outlays | — | — | — | — |
| Privileges | 2.00 | 1,675.00 | 50.00 | — |
| Departmental | 1,866.85 | 7,550.56 | 5,042.11 | 2,053.02 |
| General government | 33.04 | 743.12 | 429.50 | 121.00 |
| Protection of persons and property | 22.89 | 354.76 | 768.90 | 173.85 |
| Health and sanitation | — | 639.27 | — | — |
| Highways | 17.75 | — | — | 204.50 |
| Charities | 282.02 | 1,178.39 | 639.00 | 253.50 |
| Soldiers' benefits | 264.00 | 486.00 | 176.00 | 198.00 |
| Schools | 3.35 | 2,667.22 | 1,753.96 | 98.00 |
| Libraries | — | 398.89 | 46.40 | 38.80 |
| Recreation | — | 18.16 | — | — |
| Unclassified | 1,243.80 | 1,094.75 | 1,228.35 | 965.37 |
| Public service enterprises | — | — | — | 12.84 |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 12.84 |
| Cemeteries | 221.50 | — | 1,841.25 | 377.75 |
| Interest | 934.61 | 844.98 | 956.29 | 1,116.53 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 29.85 | 606.06 | 148.20 | 90.83 |
| All other | 904.76 | 238.92 | 808.09 | 1,025.70 |
| NON-REVENUE. | \$29,704.38 | \$62,543.08 | \$51,905.02 | \$151,090.01 |
| Offsets to outlays | 5,000.00 | 11,400.00 | 400.00 | 1,500.00 |
| Departmental | 5,000.00 | 11,400.00 | 400.00 | 1,500.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 20,000.00 | 38,000.00 | 40,000.00 | 134,000.00 |
| Loans, general purposes | — | — | — | 19,000.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 20,000.00 | 38,000.00 | 40,000.00 | 115,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | — |
| Transfers | 34.00 | 44.78 | — | 160.00 |
| From sinking funds | — | — | — | — |
| All other | 34.00 | 44.78 | — | 160.00 |
| Refunds | 20.10 | 85.53 | 88.10 | 128.45 |
| Agency, trust, and investment | 4,650.28 | 13,012.77 | 11,416.92 | 15,301.56 |
| Taxes and licenses for State | 2,600.00 | 4,200.00 | 5,500.00 | 7,736.00 |
| Taxes for county | 1,480.96 | 8,564.95 | 4,470.00 | 7,132.36 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 569.32 | 247.82 | 1,446.92 | 433.20 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$61,213.98 | \$95,361.18 | \$111,700.03 | \$122,168.16 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 20,000.00 | 38,000.00 | 40,000.00 | 134,000.00 |
| Transfers and refunds | 54.10 | 130.31 | 88.10 | 288.45 |
| Agency, trust, and investment | 4,650.28 | 13,012.77 | 11,416.92 | 15,301.56 |
| Total receipts | \$85,918.36 | \$146,504.26 | \$163,205.05 | \$271,758.17 |
| Balance on hand, including funds | 15,046.17 | 1,766.91 | 19,961.59 | 30,764.79 |
| GRAND TOTAL | \$100,964.53 | \$148,271.17 | \$183,166.64 | \$302,522.96 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Raynham POPULATION 2,128 | Harwich POPULATION 2,077 | Southborough POPULATION 2,053 | Hamilton POPULATION 2,018 |
|--|--------------------------------|--------------------------------|-------------------------------------|---------------------------------|
| Maintenance | \$49,001.99 | \$67,844.04 | \$89,948.42 | \$111,614.18 |
| <i>Departmental</i> | <i>48,312.50</i> | <i>67,668.19</i> | <i>87,575.81</i> | <i>110,594.01</i> |
| General government | 3,061.06 | 7,961.12 | 6,206.99 | 11,019.34 |
| Protection of persons and property | 3,025.51 | 5,744.03 | 10,249.40 | 10,750.70 |
| Health and sanitation | 1,364.59 | 2,684.38 | 1,617.40 | 4,195.46 |
| Highways | 12,792.92 | 17,326.00 | 21,325.15 | 32,357.62 |
| Charities | 945.35 | 6,299.90 | 1,453.40 | 3,350.07 |
| Soldiers' benefits | 501.00 | 384.00 | 110.00 | 330.53 |
| Schools | 25,928.54 | 25,292.46 | 40,825.49 | 44,328.51 |
| Libraries | 480.29 | 648.44 | 4,087.99 | 2,964.54 |
| Recreation | 18.24 | 68.75 | 275.97 | 423.98 |
| Pensions | — | — | — | — |
| Unclassified | 195.00 | 1,259.11 | 1,424.02 | 873.26 |
| <i>Public service enterprises</i> | <i>20.00</i> | <i>172.85</i> | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | 20.00 | 172.85 | — | — |
| <i>Cemeteries</i> | <i>669.40</i> | — | <i>2,372.61</i> | <i>1,020.17</i> |
| <i>Administration of trust funds</i> | — | <i>3.00</i> | — | — |
| Interest | 608.77 | 697.17 | 964.12 | 2,772.74 |
| <i>Loans, general purposes</i> | <i>608.77</i> | <i>697.17</i> | <i>964.12</i> | <i>2,772.74</i> |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 1,042.72 | 16,973.69 | 11,238.45 | 41,899.26 |
| <i>Departmental</i> | <i>1,042.72</i> | <i>16,973.69</i> | <i>11,238.45</i> | <i>41,899.26</i> |
| General government | — | 1,256.37 | — | — |
| Protection of persons and property | — | — | 2,087.45 | 7,750.00 |
| Health and sanitation | — | — | — | 27,884.41 |
| Highways | 1,042.72 | 15,462.32 | 2,471.14 | — |
| Charities | — | — | 6,679.86 | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | 1,500.00 |
| Recreation | — | — | — | — |
| Unclassified | — | 255.00 | — | 4,764.85 |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 38,000.00 | 38,000.00 | 44,400.00 | 108,000.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | <i>3,000.00</i> | — | <i>4,400.00</i> | <i>1,000.00</i> |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>35,000.00</i> | <i>38,000.00</i> | <i>40,000.00</i> | <i>107,000.00</i> |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 34.00 | 44.78 | — | 160.00 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | <i>34.00</i> | <i>44.78</i> | — | <i>160.00</i> |
| Refunds | 20.10 | 85.53 | 88.10 | 128.45 |
| Agency, trust, and investment | 4,646.13 | 13,032.41 | 11,421.00 | 15,484.14 |
| <i>Taxes and licenses for State</i> | <i>2,600.00</i> | <i>4,200.00</i> | <i>5,500.00</i> | <i>7,736.00</i> |
| <i>Taxes for county</i> | <i>1,480.96</i> | <i>8,564.95</i> | <i>4,470.00</i> | <i>7,132.36</i> |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>565.17</i> | <i>267.46</i> | <i>1,451.00</i> | <i>615.78</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$49,610.67 | \$68,541.21 | \$90,912.54 | \$114,386.92 |
| Permanent debt (except from sinking funds) | 3,000.00 | — | 4,400.00 | 1,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,042.72 | 16,973.69 | 11,238.45 | 41,899.26 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 35,000.00 | 38,000.00 | 40,000.00 | 107,000.00 |
| Transfers (except to sinking funds) and refunds | 54.10 | 130.31 | 88.10 | 288.45 |
| Agency, trust, and investment | 4,646.13 | 13,032.41 | 11,421.00 | 15,484.14 |
| Total payments | \$93,353.62 | \$136,677.62 | \$158,060.09 | \$280,058.77 |
| Balance on hand, including funds | 7,610.91 | 11,593.55 | 25,106.55 | 22,464.19 |
| GRAND TOTAL | \$100,964.53 | \$148,271.17 | \$183,166.64 | \$302,522.96 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Williamsburg POPULATION 1,993 | Upton POPULATION 1,988 | Northborough POPULATION 1,968 | West Boylston POPULATION 1,916 |
|---|-------------------------------------|------------------------------|-------------------------------------|--------------------------------------|
| REVENUE. | \$65,947.78 | \$59,683.28 | \$98,022.79 | \$90,482.25 |
| General | 52,193.92 | 50,760.88 | 77,531.37 | 71,713.53 |
| Taxes | 43,457.64 | 40,661.63 | 68,901.05 | 60,599.67 |
| Property, poll, and income | 41,126.02 | 39,490.99 | 66,813.58 | 60,289.40 |
| Corporation, bank, etc. | 2,331.62 | 1,170.64 | 2,087.47 | 310.27 |
| Licenses and permits | 42.00 | 46.00 | 88.00 | 62.00 |
| Fines and forfeits | 178.00 | 3.45 | 240.28 | 55.00 |
| Grants and gifts | 8,516.28 | 10,049.80 | 8,302.04 | 10,996.86 |
| For expenses | 8,516.28 | 10,049.80 | 8,302.04 | 10,643.16 |
| For outlays | — | — | — | 353.70 |
| All other | — | — | — | — |
| Commercial | 13,753.86 | 8,922.40 | 20,491.42 | 18,768.72 |
| Special assessments | 24.50 | — | 388.96 | 361.93 |
| To meet expenses | 24.50 | — | 388.96 | 361.93 |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 6,468.70 | 6,766.13 | 8,486.85 | 1,248.15 |
| General government | 181.64 | 263.00 | 2,323.73 | — |
| Protection of persons and property | 34.34 | 220.27 | 313.43 | 102.11 |
| Health and sanitation | — | — | 563.28 | 13.90 |
| Highways | 421.47 | — | 5.50 | — |
| Charities | 939.35 | 3,312.97 | 3,064.01 | 22.00 |
| Soldiers' benefits | 175.50 | 1,002.00 | 388.22 | 168.00 |
| Schools | 3,675.14 | 989.41 | 560.96 | 26.25 |
| Libraries | — | 16.00 | 93.11 | 73.53 |
| Recreation | — | — | 98.50 | 2.00 |
| Unclassified | 1,041.26 | 961.48 | 1,076.11 | 840.36 |
| Public service enterprises | 2,982.65 | — | 5,370.94 | 16,035.87 |
| Electric light | — | — | — | 16,025.87 |
| Water | 2,954.60 | — | 5,370.94 | — |
| All other | 28.05 | — | — | — |
| Cemeteries | — | 1,201.75 | 1,321.22 | 273.50 |
| Interest | 4,278.01 | 955.52 | 4,923.45 | 859.27 |
| On sinking funds | 1,210.01 | — | — | — |
| On trust and investment funds | 2,106.24 | 495.50 | 3,230.29 | 334.23 |
| All other | 961.76 | 460.02 | 1,693.16 | 525.04 |
| NON-REVENUE. | \$48,853.78 | \$24,882.38 | \$91,387.85 | \$65,731.99 |
| Offsets to outlays | 870.00 | — | 22,872.13 | 9,115.43 |
| Departmental | 870.00 | — | 22,872.13 | 9,000.00 |
| Public service enterprises | — | — | — | 115.43 |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 39,000.00 | 18,238.65 | 50,000.00 | 51,500.00 |
| Loans, general purposes | — | — | — | 16,500.00 |
| Loans, public service enterprises | 4,000.00 | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 35,000.00 | 18,000.00 | 50,000.00 | 35,000.00 |
| Unpaid warrants or orders, current year | — | 238.65 | — | — |
| Premiums | — | — | — | — |
| Transfers | 2,185.22 | 495.50 | 1,933.44 | 34.00 |
| From sinking funds | — | — | — | — |
| All other | 2,185.22 | 495.50 | 1,933.44 | 34.00 |
| Refunds | 22.00 | 14.73 | 60.45 | 241.04 |
| Agency, trust, and investment | 6,776.56 | 6,133.50 | 16,521.83 | 4,841.52 |
| Taxes and licenses for State | 2,800.00 | 2,800.00 | 3,700.00 | 2,400.00 |
| Taxes for county | 3,977.79 | 2,276.00 | 3,007.00 | 1,951.00 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 18.77 | 1,057.50 | 9,814.83 | 490.52 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$66,817.78 | \$59,683.28 | \$120,894.92 | \$99,597.68 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 39,000.00 | 18,238.65 | 50,000.00 | 51,500.00 |
| Transfers and refunds | 2,207.22 | 510.23 | 1,993.89 | 275.04 |
| Agency, trust, and investment | 6,776.56 | 6,133.50 | 16,521.83 | 4,841.52 |
| Total receipts | \$114,801.56 | \$84,565.66 | \$189,410.64 | \$156,214.24 |
| Balance on hand, including funds | 20,798.34 | 1,171.22 | 52,403.08 | 13,563.65 |
| GRAND TOTAL | \$135,599.90 | \$85,736.88 | \$241,813.72 | \$169,777.89 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Williamsburg POPULATION 1,993 | Upton POPULATION 1,988 | Northborough POPULATION 1,968 | West Boylston POPULATION 1,916 |
|--|-------------------------------------|------------------------------|-------------------------------------|--------------------------------------|
| Maintenance | \$53,539.54 | \$57,241.91 | \$81,022.01 | \$71,195.98 |
| <i>Departmental</i> | <i>53,562.26</i> | <i>56,045.64</i> | <i>76,040.22</i> | <i>60,109.11</i> |
| General government | 2,571.97 | 3,537.16 | 5,988.32 | 2,801.41 |
| Protection of persons and property | 1,474.59 | 2,771.71 | 6,083.42 | 2,414.59 |
| Health and sanitation | 1,061.46 | 830.32 | 2,327.08 | 2,552.96 |
| Highways | 12,021.91 | 13,799.71 | 18,026.66 | 12,978.16 |
| Charities | 2,130.34 | 8,320.54 | 7,612.72 | 1,550.07 |
| Soldiers' benefits | 168.00 | 1,642.50 | 1,092.78 | 252.00 |
| Schools | 32,349.74 | 22,466.08 | 30,254.98 | 32,913.09 |
| Libraries | 311.25 | 969.18 | 2,184.02 | 2,433.10 |
| Recreation | — | 325.50 | 408.10 | 859.13 |
| Pensions | — | — | — | — |
| Unclassified | 470.00 | 1,382.94 | 2,062.14 | 1,354.60 |
| <i>Public service enterprises</i> | <i>954.65</i> | <i>—</i> | <i>2,891.76</i> | <i>10,707.55</i> |
| Electric light | — | — | — | 10,707.55 |
| Water | 935.95 | — | 2,563.97 | — |
| All other | 18.70 | — | 327.79 | — |
| <i>Cemeteries</i> | <i>22.63</i> | <i>1,196.27</i> | <i>2,085.03</i> | <i>379.32</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>5.00</i> | <i>—</i> |
| Interest | 3,159.67 | 574.17 | 3,632.37 | 1,240.97 |
| <i>Loans, general purposes</i> | <i>1,979.67</i> | <i>574.17</i> | <i>3,632.37</i> | <i>1,220.97</i> |
| <i>Loans, public service enterprises</i> | <i>1,180.00</i> | <i>—</i> | <i>—</i> | <i>20.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 7,177.62 | 1,801.23 | 57,128.37 | 35,417.01 |
| <i>Departmental</i> | <i>2,177.62</i> | <i>1,801.23</i> | <i>55,628.37</i> | <i>30,959.89</i> |
| General government | — | — | — | — |
| Protection of persons and property | 1,500.00 | 200.00 | — | 6,900.50 |
| Health and sanitation | — | — | — | — |
| Highways | 677.62 | — | 21,883.79 | 8,878.38 |
| Charities | — | — | — | — |
| Schools | — | 1,601.23 | 33,744.58 | 14,319.01 |
| Libraries | — | — | — | 37.00 |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | 825.00 |
| <i>Public service enterprises</i> | <i>5,000.00</i> | <i>—</i> | <i>1,500.00</i> | <i>4,457.12</i> |
| Electric light | — | — | — | 4,457.12 |
| Water | 5,000.00 | — | 1,500.00 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 37,750.00 | 18,000.00 | 63,000.00 | 39,629.51 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>2,750.00</i> | <i>—</i> | <i>8,000.00</i> | <i>2,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>35,000.00</i> | <i>18,000.00</i> | <i>55,000.00</i> | <i>37,629.51</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 2,185.22 | 495.50 | 1,933.44 | 34.00 |
| <i>To sinking funds from revenue</i> | <i>1,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>1,185.22</i> | <i>495.50</i> | <i>1,933.44</i> | <i>34.00</i> |
| Refunds | 22.00 | 14.73 | 60.45 | 241.04 |
| Agency, trust, and investment | 9,323.29 | 6,133.50 | 18,697.28 | 5,390.25 |
| <i>Taxes and licenses for State</i> | <i>2,800.00</i> | <i>2,800.00</i> | <i>3,700.00</i> | <i>2,400.00</i> |
| <i>Taxes for county</i> | <i>3,957.79</i> | <i>2,276.00</i> | <i>3,007.00</i> | <i>1,951.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>2,565.50</i> | <i>1,057.50</i> | <i>11,990.28</i> | <i>1,039.25</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$56,699.21 | \$57,816.08 | \$84,654.38 | \$72,436.95 |
| Permanent debt (except from sinking funds) | 2,750.00 | — | 8,000.00 | 2,000.00 |
| Sinking fund requirements from revenue | 1,000.00 | — | — | — |
| Outlays | 7,177.62 | 1,801.23 | 57,128.37 | 35,417.01 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 35,000.00 | 18,000.00 | 55,000.00 | 37,629.51 |
| Transfers (except to sinking funds) and refunds | 1,207.22 | 510.23 | 1,993.89 | 275.04 |
| Agency, trust, and investment | 9,323.29 | 6,133.50 | 18,697.28 | 5,390.25 |
| Total payments | \$113,157.34 | \$84,261.04 | \$225,473.92 | \$153,148.76 |
| Balance on hand, including funds | 22,442.56 | 1,475.84 | 16,339.80 | 16,629.13 |
| GRAND TOTAL | \$135,599.90 | \$85,736.88 | \$241,813.72 | \$169,777.89 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Townsend POPULATION 1,895 | Georgetown POPULATION 1,888 | Westminster POPULATION 1,884 | Lunenburg POPULATION 1,875 |
|--|---------------------------------|-----------------------------------|------------------------------------|----------------------------------|
| REVENUE. | \$86,034.03 | \$84,581.47 | \$57,733.83 | \$78,633.58 |
| General | 77,503.74 | 57,699.17 | 50,134.90 | 71,436.66 |
| <i>Taxes</i> | <i>66,005.68</i> | <i>61,807.27</i> | <i>36,917.09</i> | <i>59,551.71</i> |
| Property, poll, and income | 59,646.72 | 50,534.04 | 35,651.28 | 58,995.05 |
| Corporation, bank, etc. | 6,358.86 | 1,273.23 | 1,265.81 | 559.66 |
| <i>Licenses and permits</i> | <i>94.00</i> | <i>23.00</i> | <i>91.60</i> | <i>953.60</i> |
| <i>Fines and forfeits</i> | <i>—</i> | <i>—</i> | <i>417.00</i> | <i>226.40</i> |
| <i>Grants and gifts</i> | <i>11,404.16</i> | <i>5,868.90</i> | <i>12,709.31</i> | <i>10,672.05</i> |
| For expenses | 11,404.16 | 5,868.90 | 12,709.31 | 10,672.05 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 8,530.29 | 26,882.30 | 7,598.93 | 7,196.92 |
| <i>Special assessments</i> | <i>248.73</i> | <i>1,264.96</i> | <i>346.58</i> | <i>1,260.17</i> |
| To meet expenses | 248.73 | 1,264.96 | 346.58 | 1,260.17 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>6,057.66</i> | <i>5,813.62</i> | <i>2,049.25</i> | <i>3,603.38</i> |
| General government | 1,103.50 | 4.11 | 197.00 | 139.61 |
| Protection of persons and property | 299.48 | 58.85 | 46.59 | 396.68 |
| Health and sanitation | — | — | — | — |
| Highways | 19.25 | 13.46 | — | 219.00 |
| Charities | 2,728.38 | 2,464.05 | 100.88 | 1,378.53 |
| Soldiers' benefits | 312.00 | 1,362.00 | 336.00 | 120.00 |
| Schools | 566.98 | 735.27 | 11.20 | 304.05 |
| Libraries | 59.63 | 48.44 | 23.26 | 36.58 |
| Recreation | — | — | 566.89 | — |
| Unclassified | 968.34 | 1,127.44 | 767.43 | 1,008.93 |
| <i>Public service enterprises</i> | <i>—</i> | <i>18,651.02</i> | <i>—</i> | <i>—</i> |
| Electric light | — | 18,651.02 | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,543.40</i> | <i>—</i> | <i>255.15</i> | <i>316.05</i> |
| <i>Interest</i> | <i>680.60</i> | <i>1,152.70</i> | <i>4,947.95</i> | <i>2,017.32</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 46.79 | 901.99 | 4,480.84 | 464.32 |
| All other | 633.81 | 250.71 | 467.11 | 1,553.00 |
| NON-REVENUE. | \$81,752.39 | \$28,477.19 | \$50,444.33 | \$77,810.26 |
| Offsets to outlays | 5,977.43 | 4,268.49 | 8,584.11 | 15,800.00 |
| <i>Departmental</i> | <i>5,977.43</i> | <i>4,000.00</i> | <i>8,584.11</i> | <i>15,800.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>268.49</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 31,115.61 | 15,000.00 | 35,000.00 | 55,000.00 |
| <i>Loans, general purposes</i> | <i>5,500.00</i> | <i>8,000.00</i> | <i>—</i> | <i>47,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>23,000.00</i> | <i>7,000.00</i> | <i>35,000.00</i> | <i>8,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>2,615.61</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 105.76 | 2,531.52 | 1,522.01 | 10.25 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 105.76 | 2,531.52 | 1,522.01 | 10.25 |
| Refunds | 176.22 | 203.60 | 4.25 | 96.00 |
| Agency, trust, and investment | 44,377.37 | 6,473.58 | 5,333.96 | 6,904.01 |
| <i>Taxes and licenses for State</i> | <i>3,800.00</i> | <i>2,800.00</i> | <i>2,200.00</i> | <i>3,200.00</i> |
| <i>Taxes for county</i> | <i>3,023.95</i> | <i>2,593.58</i> | <i>1,788.00</i> | <i>2,601.00</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>37,553.42</i> | <i>1,080.00</i> | <i>1,345.96</i> | <i>1,103.01</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$92,011.46 | \$88,849.96 | \$66,317.94 | \$94,433.58 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 31,115.61 | 15,000.00 | 35,000.00 | 55,000.00 |
| Transfers and refunds | 281.98 | 2,735.12 | 1,526.26 | 106.25 |
| Agency, trust, and investment | 44,377.37 | 6,473.58 | 5,333.96 | 6,904.01 |
| Total receipts | \$167,786.42 | \$113,058.66 | \$108,178.16 | \$156,443.84 |
| Balance on hand, including funds | 2,935.35 | 28,007.34 | 16,247.45 | 6,322.56 |
| GRAND TOTAL | \$170,721.77 | \$141,066.00 | \$124,425.61 | \$162,766.40 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Townsend POPULATION 1,895 | Georgetown POPULATION 1,888 | Westminster POPULATION 1,884 | Lunenburg POPULATION 1,875 |
|--|---------------------------------|-----------------------------------|------------------------------------|----------------------------------|
| Maintenance | \$71,064.73 | \$64,322.04 | \$52,988.68 | \$63,259.53 |
| <i>Departmental</i> | <i>69,555.32</i> | <i>50,445.77</i> | <i>51,871.18</i> | <i>62,270.50</i> |
| General government | 5,599.30 | 2,748.78 | 2,645.48 | 4,318.85 |
| Protection of persons and property | 4,465.97 | 3,679.25 | 3,392.93 | 4,688.37 |
| Health and sanitation | 849.88 | 857.34 | 925.29 | 1,454.73 |
| Highways | 17,258.63 | 8,778.27 | 14,769.87 | 15,623.82 |
| Charities | 5,696.06 | 4,409.66 | 1,072.04 | 4,216.49 |
| Soldiers' benefits | 312.00 | 1,704.25 | 532.00 | 107.00 |
| Schools | 31,702.61 | 25,478.06 | 25,789.15 | 28,981.17 |
| Libraries | 1,140.68 | 1,341.49 | 1,292.39 | 1,358.46 |
| Recreation | 816.96 | — | 741.49 | 394.51 |
| Pensions | — | — | — | — |
| Unclassified | 1,713.23 | 1,448.67 | 710.54 | 1,127.10 |
| <i>Public service enterprises</i> | <i>—</i> | <i>13,876.27</i> | <i>—</i> | <i>—</i> |
| Electric light | — | 13,876.27 | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,509.41</i> | <i>—</i> | <i>1,117.50</i> | <i>989.03</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 754.70 | 1,351.50 | 910.00 | 110.88 |
| <i>Loans, general purposes</i> | <i>754.70</i> | <i>801.50</i> | <i>910.00</i> | <i>110.88</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>550.00</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 12,948.84 | 31,529.87 | 10,434.59 | 48,184.54 |
| <i>Departmental</i> | <i>12,540.66</i> | <i>28,993.07</i> | <i>10,434.59</i> | <i>48,184.54</i> |
| General government | — | 70.00 | — | 1,058.44 |
| Protection of persons and property | 50.00 | 12,927.59 | — | — |
| Health and sanitation | — | 9,995.46 | — | — |
| Highways | 11,563.32 | 6,000.02 | 10,434.59 | 18,705.76 |
| Charities | — | — | — | — |
| Schools | 927.34 | — | — | 27,935.54 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 484.80 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>2,536.80</i> | <i>—</i> | <i>—</i> |
| Electric light | — | 2,536.80 | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>408.18</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 24,620.00 | 13,000.00 | 34,018.50 | 8,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,620.00</i> | <i>6,000.00</i> | <i>1,000.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>23,000.00</i> | <i>7,000.00</i> | <i>33,000.00</i> | <i>8,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>18.50</i> | <i>—</i> |
| Transfers | 105.76 | 2,531.52 | 1,522.01 | 10.25 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>105.76</i> | <i>2,531.52</i> | <i>1,522.01</i> | <i>10.25</i> |
| Refunds | 176.22 | 203.60 | 4.25 | 96.00 |
| Agency, trust, and investment | 44,357.62 | 6,518.07 | 6,273.87 | 6,615.89 |
| <i>Taxes and licenses for State</i> | <i>3,800.00</i> | <i>2,800.00</i> | <i>2,200.00</i> | <i>3,200.00</i> |
| <i>Taxes for county</i> | <i>3,023.95</i> | <i>2,593.53</i> | <i>1,788.00</i> | <i>2,601.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>37,533.67</i> | <i>1,124.49</i> | <i>2,285.87</i> | <i>814.89</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$71,819.43 | \$65,673.54 | \$53,898.68 | \$63,370.41 |
| Permanent debt (except from sinking funds) | 1,620.00 | 6,000.00 | 1,000.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 12,948.84 | 31,529.87 | 10,434.59 | 48,184.54 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 23,000.00 | 7,000.00 | 33,018.50 | 8,000.00 |
| Transfers (except to sinking funds) and refunds | 281.98 | 2,735.12 | 1,526.26 | 106.25 |
| Agency, trust, and investment | 44,357.62 | 6,518.07 | 6,273.87 | 6,615.89 |
| Total payments | \$154,027.87 | \$119,456.60 | \$106,151.90 | \$126,277.09 |
| Balance on hand, including funds | 16,693.90 | 21,609.40 | 18,273.71 | 36,489.31 |
| GRAND TOTAL | \$170,721.77 | \$141,066.00 | \$124,425.61 | \$162,766.40 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Sturbridge POPULATION 1,845 | Cheshire POPULATION 1,842 | Stockbridge POPULATION 1,830 | Northfield POPULATION 1,821 |
|---|-----------------------------------|---------------------------------|------------------------------------|-----------------------------------|
| REVENUE. | \$65,271.55 | \$52,659.26 | \$107,481.81 | \$75,877.82 |
| General | 58,085.26 | 48,772.10 | 104,149.69 | 69,916.18 |
| Taxes | 42,979.88 | 39,368.15 | 103,063.69 | 58,252.71 |
| Property, poll, and income | 39,659.77 | 37,031.61 | 99,035.17 | 57,087.80 |
| Corporation, bank, etc. | 3,320.11 | 2,336.54 | 4,028.52 | 1,164.91 |
| Licenses and permits | 22.50 | 24.00 | 15.60 | 82.00 |
| Fines and forfeits | 523.00 | 303.62 | 656.32 | 25.00 |
| Grants and gifts | 14,559.88 | 9,076.33 | 414.18 | 11,556.47 |
| For expenses | 14,559.88 | 9,076.33 | 414.18 | 11,556.47 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 7,186.29 | 3,887.16 | 3,332.12 | 5,961.64 |
| Special assessments | — | — | — | — |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 3,293.31 | 1,817.96 | 2,347.16 | 3,167.05 |
| General government | 213.00 | 226.50 | 759.50 | 60.00 |
| Protection of persons and property | 20.76 | 24.00 | 16.64 | 103.60 |
| Health and sanitation | — | — | — | 711.50 |
| Highways | 16.28 | 16.25 | 142.75 | 170.04 |
| Charities | 1,874.31 | 100.00 | 10.00 | 390.37 |
| Soldiers' benefits | 144.00 | 306.00 | 232.00 | 260.00 |
| Schools | 28.50 | 314.16 | 190.25 | 160.66 |
| Libraries | 14.72 | — | — | 37.72 |
| Recreation | — | — | 10.00 | — |
| Unclassified | 981.74 | 831.05 | 986.02 | 1,273.16 |
| Public service enterprises | — | — | 153.40 | — |
| Electric light | — | — | — | — |
| Water | — | — | 153.40 | — |
| All other | — | — | — | — |
| Cemeteries | 591.75 | 1,337.75 | 16.00 | 536.25 |
| Interest | 3,301.23 | 731.45 | 815.56 | 2,253.34 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 811.22 | 600.00 | 815.56 | 1,694.35 |
| All other | 2,490.01 | 131.45 | — | 563.99 |
| NON-REVENUE. | \$43,279.68 | \$31,854.10 | \$195,003.07 | \$23,235.33 |
| Offsets to outlays | 2,200.00 | — | 34,018.76 | 4,500.00 |
| Departmental | 2,200.00 | — | 34,018.76 | 4,500.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 35,000.00 | 25,012.00 | 141,676.88 | 10,000.00 |
| Loans, general purposes | — | — | 41,500.00 | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 35,000.00 | 25,000.00 | 100,000.00 | 10,000.00 |
| Unpaid warrants or orders, current year | — | 12.00 | — | — |
| Premiums | — | — | 176.88 | — |
| Transfers | 387.72 | 1,250.00 | — | 509.43 |
| From sinking funds | — | — | — | — |
| All other | 387.72 | 1,250.00 | — | 509.43 |
| Refunds | 227.40 | 130.55 | 6.02 | 8.57 |
| Agency, trust, and investment | 5,464.56 | 5,461.55 | 19,301.41 | 8,217.33 |
| Taxes and licenses for State | 2,500.00 | 2,300.00 | 9,209.24 | 3,200.33 |
| Taxes for county | 2,032.00 | 2,400.26 | 10,037.45 | 4,327.12 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 932.56 | 861.29 | 54.72 | 689.88 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$67,471.55 | \$52,659.26 | \$141,500.57 | \$80,377.82 |
| Premiums | — | — | 176.88 | — |
| Municipal indebtedness | 35,000.00 | 25,012.00 | 141,500.00 | 10,000.00 |
| Transfers and refunds | 615.12 | 1,380.55 | 6.02 | 518.00 |
| Agency, trust, and investment | 5,464.56 | 5,461.55 | 19,301.41 | 8,217.33 |
| Total receipts | \$108,551.23 | \$84,513.36 | \$302,484.88 | \$99,113.15 |
| Balance on hand, including funds | 6,816.21 | 3,614.68 | 24,871.77 | 40,273.45 |
| GRAND TOTAL | \$115,367.44 | \$88,128.04 | \$327,356.65 | \$139,386.60 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Sturbridge POPULATION 1,845 | Cheshire POPULATION 1,842 | Stockbridge POPULATION 1,830 | Northfield POPULATION 1,821 |
|--|-----------------------------------|---------------------------------|------------------------------------|-----------------------------------|
| Maintenance | \$59,410.48 | \$38,050.46 | \$93,094.48 | \$60,952.01 |
| <i>Departmental</i> | <i>58,566.45</i> | <i>36,711.00</i> | <i>90,574.39</i> | <i>60,160.73</i> |
| General government | 3,987.70 | 2,582.20 | 8,017.00 | 5,611.35 |
| Protection of persons and property | 1,656.88 | 308.05 | 6,514.13 | 2,110.90 |
| Health and sanitation | 820.86 | 744.85 | 5,950.13 | 2,418.96 |
| Highways | 13,769.58 | 10,652.89 | 24,821.23 | 15,632.19 |
| Charities | 5,119.35 | 1,792.24 | 1,392.55 | 2,677.84 |
| Soldiers' benefits | 341.33 | 240.00 | 216.00 | 288.00 |
| Schools | 31,133.88 | 19,871.36 | 39,468.94 | 28,541.10 |
| Libraries | 972.73 | 200.76 | 2,500.00 | 1,871.91 |
| Recreation | 246.26 | — | 650.86 | — |
| Pensions | — | — | — | — |
| Unclassified | 517.88 | 318.65 | 1,043.55 | 1,008.48 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>40.21</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | 40.21 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>838.03</i> | <i>1,339.46</i> | <i>2,479.88</i> | <i>758.39</i> |
| <i>Administration of trust funds</i> | <i>6.00</i> | <i>—</i> | <i>—</i> | <i>2.89</i> |
| Interest | 1,039.69 | 2,729.11 | 5,129.01 | 927.58 |
| <i>Loans, general purposes</i> | <i>1,039.69</i> | <i>2,729.11</i> | <i>3,754.01</i> | <i>927.58</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>1,375.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 5,345.59 | 3,896.85 | 51,610.65 | 1,291.43 |
| <i>Departmental</i> | <i>4,945.59</i> | <i>3,896.85</i> | <i>51,345.65</i> | <i>1,291.43</i> |
| General government | 1,152.53 | — | — | 157.50 |
| Protection of persons and property | — | — | 1,490.17 | — |
| Health and sanitation | — | — | — | — |
| Highways | 3,232.48 | 1,000.00 | 49,855.48 | — |
| Charities | 467.08 | — | — | — |
| Schools | — | 2,896.85 | — | 1,133.93 |
| Libraries | — | — | — | — |
| Recreation | 93.50 | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>400.00</i> | <i>—</i> | <i>265.00</i> | <i>—</i> |
| Municipal indebtedness | 40,000.00 | 36,000.00 | 125,000.00 | 43,860.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>4,000.00</i> | <i>15,000.00</i> | <i>3,860.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>40,000.00</i> | <i>32,000.00</i> | <i>110,000.00</i> | <i>40,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 387.72 | 1,250.00 | — | 509.43 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>387.72</i> | <i>1,250.00</i> | <i>—</i> | <i>509.43</i> |
| Refunds | 227.40 | 130.55 | 6.02 | 8.57 |
| Agency, trust, and investment | 5,772.85 | 5,271.48 | 19,262.69 | 8,217.33 |
| <i>Taxes and licenses for State</i> | <i>2,500.00</i> | <i>2,200.00</i> | <i>9,209.24</i> | <i>3,200.33</i> |
| <i>Taxes for county</i> | <i>2,032.00</i> | <i>2,400.26</i> | <i>10,037.45</i> | <i>4,327.12</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,240.85</i> | <i>671.22</i> | <i>16.00</i> | <i>689.88</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$60,450.17 | \$40,779.57 | \$98,223.49 | \$61,879.59 |
| Permanent debt (except from sinking funds) | — | 4,000.00 | 15,000.00 | 3,860.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 5,345.59 | 3,896.85 | 51,610.65 | 1,291.43 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 40,000.00 | 32,000.00 | 110,000.00 | 40,000.00 |
| Transfers (except to sinking funds) and refunds | 615.12 | 1,380.55 | 6.02 | 518.00 |
| Agency, trust, and investment | 5,772.85 | 5,271.48 | 19,262.69 | 8,217.33 |
| Total payments | \$112,183.73 | \$87,328.45 | \$294,102.85 | \$115,766.35 |
| Balance on hand, including funds | 3,183.71 | 799.59 | 33,253.80 | 23,620.25 |
| GRAND TOTAL | \$115,367.44 | \$88,128.04 | \$327,356.65 | \$139,386.60 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Salisbury POPULATION 1,820 | Millis POPULATION 1,791 | Marshfield POPULATION 1,777 | Dennis POPULATION 1,749 |
|--|----------------------------------|-------------------------------|-----------------------------------|-------------------------------|
| REVENUE. | \$90,026.02 | \$84,565.69 | \$111,399.36 | \$62,480.06 |
| General | 84,249.66 | 71,748.26 | 104,337.95 | 58,981.46 |
| <i>Taxes</i> | <i>72,332.84</i> | <i>69,459.75</i> | <i>102,063.36</i> | <i>46,843.50</i> |
| Property, poll, and income | 69,473.64 | 61,281.77 | 100,208.99 | 46,309.69 |
| Corporation, bank, etc. | 2,859.20 | 8,177.98 | 1,854.37 | 533.81 |
| <i>Licenses and permits</i> | <i>1,854.50</i> | <i>160.00</i> | <i>966.00</i> | <i>283.00</i> |
| <i>Fines and forfeits</i> | <i>4,176.50</i> | <i>285.00</i> | <i>218.00</i> | <i>260.00</i> |
| <i>Grants and gifts</i> | <i>5,885.82</i> | <i>1,843.51</i> | <i>1,090.59</i> | <i>11,594.96</i> |
| For expenses | 5,885.82 | 1,843.51 | 1,090.59 | 11,444.96 |
| For outlays | — | — | — | 150.00 |
| <i>All other</i> | — | — | — | — |
| Commercial | 5,776.36 | 12,817.43 | 7,061.41 | 3,498.60 |
| <i>Special assessments</i> | <i>696.26</i> | <i>2,605.78</i> | <i>1,321.50</i> | — |
| To meet expenses | 696.26 | 2,605.78 | 1,321.50 | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | 15.00 |
| <i>Departmental</i> | <i>3,106.60</i> | <i>1,800.69</i> | <i>3,825.92</i> | <i>2,858.20</i> |
| General government | 30.00 | — | 281.35 | 77.30 |
| Protection of persons and property | 220.94 | 16.34 | 886.02 | 526.17 |
| Health and sanitation | 158.00 | — | 18.20 | — |
| Highways | 1.96 | 70.25 | 90.00 | 2.87 |
| Charities | 125.67 | 533.32 | 395.09 | 549.58 |
| Soldiers' benefits | 598.00 | 72.00 | 1,088.00 | 558.00 |
| Schools | 805.05 | 259.00 | 15.40 | 32.68 |
| Libraries | 89.95 | — | 17.85 | — |
| Recreation | — | — | — | — |
| Unclassified | 1,077.03 | 849.78 | 1,034.01 | 1,111.60 |
| <i>Public service enterprises</i> | — | <i>6,108.60</i> | — | — |
| Electric light | — | — | — | — |
| Water | — | 6,108.60 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | <i>373.31</i> | <i>215.00</i> | — |
| <i>Interest</i> | <i>1,973.50</i> | <i>1,929.05</i> | <i>1,698.99</i> | <i>625.40</i> |
| On sinking funds | — | 819.90 | — | — |
| On trust and investment funds | 762.06 | 873.66 | 568.84 | 228.19 |
| All other | 1,211.44 | 235.49 | 1,130.15 | 397.21 |
| NON-REVENUE. | \$70,863.02 | \$80,466.21 | \$110,722.38 | \$24,786.53 |
| Offsets to outlays | — | 4,788.10 | 3,000.00 | — |
| <i>Departmental</i> | — | <i>4,788.10</i> | <i>3,000.00</i> | — |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 62,512.50 | 50,750.00 | 75,000.00 | 15,000.00 |
| <i>Loans, general purposes</i> | <i>12,500.00</i> | <i>750.00</i> | — | — |
| <i>Loans, public service enterprises</i> | — | <i>5,000.00</i> | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>50,000.00</i> | <i>45,000.00</i> | <i>75,000.00</i> | <i>15,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | <i>12.50</i> | — | — | — |
| Transfers | 59.71 | 8,494.73 | 10,378.79 | 307.31 |
| <i>From sinking funds</i> | — | <i>7,500.00</i> | — | — |
| <i>All other</i> | 59.71 | 994.73 | 10,378.79 | 307.31 |
| Refunds | 7.81 | 17.01 | 53.57 | 218.80 |
| Agency, trust, and investment | 8,283.00 | 16,416.37 | 22,290.02 | 9,260.42 |
| <i>Taxes and licenses for State</i> | <i>4,300.00</i> | <i>4,116.00</i> | <i>5,300.00</i> | <i>3,000.00</i> |
| <i>Taxes for county</i> | <i>3,983.00</i> | <i>5,961.22</i> | <i>6,408.50</i> | <i>6,117.82</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | — | <i>8,339.15</i> | <i>10,581.52</i> | <i>142.60</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$90,026.02 | \$89,353.79 | \$114,399.36 | \$62,480.06 |
| Premiums | 12.50 | — | — | — |
| Municipal indebtedness | 62,500.00 | 50,750.00 | 75,000.00 | 15,000.00 |
| Transfers and refunds | 67.52 | 8,511.74 | 10,432.36 | 526.11 |
| Agency, trust, and investment | 8,283.00 | 16,416.37 | 22,290.02 | 9,260.42 |
| Total receipts | \$160,889.04 | \$165,031.90 | \$222,121.74 | \$87,266.59 |
| Balance on hand, including funds | 16,054.57 | 9,924.11 | 20,442.92 | 9,251.87 |
| GRAND TOTAL | \$175,943.61 | \$174,956.01 | \$242,564.66 | \$96,518.46 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Salisbury POPULATION 1,820 | Millis POPULATION 1,791 | Marshfield POPULATION 1,777 | Dennis POPULATION 1,749 |
|--|----------------------------------|-------------------------------|-----------------------------------|-------------------------------|
| Maintenance | \$70,568.92 | \$64,031.08 | \$111,366.47 | \$56,924.37 |
| <i>Departmental</i> | 70,482.17 | 57,826.48 | 111,030.72 | 56,924.37 |
| General government | 5,246.78 | 3,658.25 | 7,588.55 | 4,764.01 |
| Protection of persons and property | 16,754.81 | 5,306.77 | 12,431.39 | 4,152.62 |
| Health and sanitation | 3,903.55 | 2,509.74 | 2,629.86 | 1,248.29 |
| Highways | 14,049.40 | 13,249.58 | 50,037.50 | 17,858.97 |
| Charities | 4,358.61 | 1,674.13 | 4,383.97 | 4,893.49 |
| Soldiers' benefits | 812.00 | 167.43 | 1,046.00 | 516.00 |
| Schools | 23,624.68 | 29,009.30 | 30,464.51 | 22,294.31 |
| Libraries | 848.14 | 334.54 | 802.05 | 400.00 |
| Recreation | 572.91 | 122.70 | 25.00 | — |
| Pensions | — | — | — | — |
| Unclassified | 311.29 | 1,794.04 | 1,621.89 | 796.68 |
| <i>Public service enterprises</i> | — | 5,751.30 | — | — |
| Electric light | — | — | — | — |
| Water | — | 5,751.30 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | 52.75 | 453.30 | 335.75 | — |
| <i>Administration of trust funds</i> | 34.00 | — | — | — |
| Interest | 2,860.12 | 6,412.87 | 3,783.82 | 258.50 |
| <i>Loans, general purposes</i> | 2,860.12 | 5,007.72 | 3,783.82 | 258.50 |
| <i>Loans, public service enterprises</i> | — | 1,405.15 | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 21,102.67 | 17,887.24 | 23,381.99 | 5,912.89 |
| <i>Departmental</i> | 21,102.67 | 11,631.96 | 23,381.99 | 5,912.89 |
| General government | — | — | 350.00 | — |
| Protection of persons and property | 930.50 | 1,500.05 | 1,256.31 | 207.00 |
| Health and sanitation | 15,350.17 | — | — | 405.89 |
| Highways | 4,169.26 | 7,430.27 | 3,583.97 | 5,300.00 |
| Charities | — | — | — | — |
| Schools | 652.74 | 1,639.04 | 18,191.71 | — |
| Libraries | — | — | — | — |
| Recreation | — | 962.60 | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | — | 6,355.28 | — | — |
| Electric light | — | — | — | — |
| Water | — | 6,355.28 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 54,000.00 | 62,430.00 | 77,000.00 | 10,800.00 |
| <i>From sinking funds</i> | — | 7,500.00 | — | — |
| <i>From revenue and other sources</i> | 4,000.00 | 9,930.00 | 7,000.00 | 800.00 |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 50,000.00 | 45,000.00 | 70,000.00 | 10,000.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 59.71 | 8,494.73 | 10,378.79 | 307.31 |
| <i>To sinking funds from revenue</i> | — | 109.20 | — | — |
| <i>All other</i> | 59.71 | 8,385.53 | 10,378.79 | 307.31 |
| Refunds | 7.81 | 17.01 | 53.57 | 218.80 |
| Agency, trust, and investment | 8,310.04 | 10,118.55 | 12,480.07 | 9,260.42 |
| <i>Taxes and licenses for State</i> | 4,300.00 | 4,116.00 | 5,300.00 | 5,000.00 |
| <i>Taxes for county</i> | 3,983.00 | 3,961.22 | 6,408.50 | 6,117.82 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 27.04 | 2,041.33 | 771.57 | 142.60 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$73,429.04 | \$70,443.95 | \$115,150.29 | \$57,182.87 |
| Permanent debt (except from sinking funds) | 4,000.00 | 9,930.00 | 7,000.00 | 800.00 |
| Sinking fund requirements from revenue | — | 109.20 | — | — |
| Outlays | 21,102.67 | 17,887.24 | 23,381.99 | 5,912.89 |
| Permanent debt from sinking funds | — | 7,500.00 | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 50,000.00 | 45,000.00 | 70,000.00 | 10,000.00 |
| Transfers (except to sinking funds) and refunds | 67.52 | 8,402.54 | 10,432.36 | 526.11 |
| Agency, trust, and investment | 8,310.04 | 10,118.55 | 12,480.07 | 9,260.42 |
| Total payments | \$156,909.27 | \$169,391.48 | \$238,444.71 | \$83,682.29 |
| Balance on hand, including funds | 19,034.34 | 5,564.53 | 4,119.95 | 12,836.17 |
| GRAND TOTAL | \$175,943.61 | \$174,956.01 | \$242,564.66 | \$96,518.46 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Chatham POPULATION 1,741 | Westwood POPULATION 1,706 | North Reading POPULATION 1,689 | Duxbury POPULATION 1,688 |
|---|--------------------------------|---------------------------------|--------------------------------------|--------------------------------|
| REVENUE. | \$78,560.18 | \$89,268.59 | \$66,635.14 | \$113,563.37 |
| General | 72,300.59 | 84,492.41 | 60,227.17 | 105,268.10 |
| Taxes | 70,806.98 | 81,290.93 | 52,236.68 | 104,682.44 |
| Property, poll, and income | 67,988.50 | 77,649.34 | 51,212.99 | 102,423.67 |
| Corporation, bank, etc. | 2,818.48 | 3,641.59 | 1,023.69 | 2,258.77 |
| Licenses and permits | 232.62 | 83.00 | 108.50 | 171.00 |
| Fines and forfeits | 325.00 | 30.00 | 292.00 | 72.00 |
| Grants and gifts | 935.99 | 3,088.48 | 7,589.99 | 342.66 |
| For expenses | 935.99 | 3,088.48 | 7,589.99 | 342.66 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 6,259.59 | 4,776.18 | 6,407.97 | 8,295.27 |
| Special assessments | — | — | 394.91 | 1,158.95 |
| To meet expenses | — | — | 394.91 | 1,158.95 |
| To meet outlays | — | — | — | — |
| Privileges | 562.80 | — | — | — |
| Departmental | 2,914.33 | 3,389.93 | 3,749.21 | 4,181.51 |
| General government | 50.50 | 203.50 | 284.55 | 76.25 |
| Protection of persons and property | 229.62 | 288.66 | 340.46 | 385.01 |
| Health and sanitation | — | 124.30 | — | 71.29 |
| Highways | — | 401.89 | 1,046.00 | 520.00 |
| Charities | 781.53 | 40.00 | 229.62 | 1,404.63 |
| Soldiers' benefits | 654.00 | 216.00 | 366.00 | 754.00 |
| Schools | 301.67 | 1,279.88 | 106.60 | — |
| Libraries | — | 39.00 | 53.21 | — |
| Recreation | — | — | — | — |
| Unclassified | 947.01 | 796.70 | 1,322.77 | 970.33 |
| Public service enterprises | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | — | — | 408.20 | 1,116.50 |
| Interest | 2,782.46 | 1,386.25 | 1,855.65 | 1,838.31 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,550.00 | 861.29 | 493.38 | 176.67 |
| All other | 1,232.46 | 524.96 | 1,362.27 | 1,661.64 |
| NON-REVENUE. | \$158,055.72 | \$62,970.27 | \$49,560.45 | \$143,167.77 |
| Offsets to outlays | 2,756.73 | 15,025.21 | 2,625.00 | 9,999.38 |
| Departmental | 2,756.73 | 15,025.21 | 2,625.00 | 9,999.38 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 136,284.32 | 36,000.00 | 40,000.00 | 115,000.00 |
| Loans, general purposes | 106,000.00 | — | — | 15,000.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 30,000.00 | 36,000.00 | 40,000.00 | 100,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 284.32 | — | — | — |
| Transfers | 1,550.00 | — | 944.99 | 269.31 |
| From sinking funds | — | — | — | — |
| All other | 1,550.00 | — | 944.99 | 269.31 |
| Refunds | 7.36 | 30.19 | 92.01 | 88.48 |
| Agency, trust, and investment | 17,457.31 | 11,914.87 | 5,898.45 | 17,810.60 |
| Taxes and licenses for State | 5,300.00 | 4,913.02 | 2,710.54 | 6,800.00 |
| Taxes for county | 10,808.15 | 4,734.14 | 2,148.60 | 8,222.23 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 1,349.16 | 2,267.71 | 1,039.31 | 2,788.37 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$81,316.91 | \$104,293.80 | \$69,260.14 | \$123,562.75 |
| Premiums | 284.32 | — | — | — |
| Municipal indebtedness | 136,000.00 | 36,000.00 | 40,000.00 | 115,000.00 |
| Transfers and refunds | 1,557.36 | 30.19 | 1,037.00 | 357.79 |
| Agency, trust, and investment | 17,457.31 | 11,914.87 | 5,898.45 | 17,810.60 |
| Total receipts | \$236,615.90 | \$152,238.86 | \$116,195.59 | \$256,731.14 |
| Balance on hand, including funds | 4,538.63 | 24,868.24 | 21,762.92 | 9,613.09 |
| GRAND TOTAL | \$241,154.53 | \$177,107.10 | \$137,958.51 | \$266,344.23 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Chatham POPULATION 1,741 | Westwood POPULATION 1,706 | North Reading POPULATION 1,689 | Duxbury POPULATION 1,688 |
|--|--------------------------------|---------------------------------|--------------------------------------|--------------------------------|
| Maintenance | \$54,239.75 | \$78,565.12 | \$54,261.01 | \$89,160.14 |
| <i>Departmental</i> | <i>54,239.75</i> | <i>77,948.79</i> | <i>53,238.03</i> | <i>84,867.69</i> |
| General government | 7,008.37 | 6,158.82 | 4,590.10 | 7,500.01 |
| Protection of persons and property | 4,029.16 | 8,229.49 | 5,020.18 | 8,430.05 |
| Health and sanitation | 2,544.67 | 1,616.96 | 595.40 | 3,857.07 |
| Highways | 12,421.73 | 22,822.38 | 11,873.64 | 19,707.29 |
| Charities | 4,098.60 | 745.96 | 1,256.04 | 5,895.14 |
| Soldiers' benefits | 618.00 | 301.00 | 336.00 | 590.00 |
| Schools | 20,755.92 | 34,290.55 | 25,927.49 | 35,840.16 |
| Libraries | 675.00 | 1,306.18 | 462.08 | 1,068.00 |
| Recreation | 350.12 | 1,323.69 | 5.00 | — |
| Pensions | — | — | — | — |
| Unclassified | 1,738.18 | 1,153.76 | 3,172.10 | 1,979.97 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>491.92</i> | <i>1,022.98</i> | <i>4,292.45</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>124.41</i> | <i>—</i> | <i>—</i> |
| Interest | 1,361.75 | 1,255.24 | 2,026.75 | 3,694.59 |
| <i>Loans, general purposes</i> | <i>1,361.75</i> | <i>1,255.24</i> | <i>2,026.75</i> | <i>3,694.59</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 83,372.55 | 35,406.90 | 4,260.98 | 35,520.87 |
| <i>Departmental</i> | <i>83,372.55</i> | <i>35,406.90</i> | <i>4,260.98</i> | <i>35,520.87</i> |
| General government | 295.00 | 150.00 | 98.40 | — |
| Protection of persons and property | — | 372.00 | 409.00 | 4,070.50 |
| Health and sanitation | — | — | — | — |
| Highways | 11,124.79 | 28,941.30 | 3,598.58 | 30,450.72 |
| Charities | — | — | — | — |
| Schools | 71,952.76 | 5,943.60 | 155.00 | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 999.65 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 34,400.00 | 37,126.48 | 37,250.00 | 87,200.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>4,400.00</i> | <i>1,126.48</i> | <i>2,250.00</i> | <i>12,200.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>30,000.00</i> | <i>36,000.00</i> | <i>35,000.00</i> | <i>75,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 1,550.00 | — | 944.99 | 269.31 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>1,550.00</i> | <i>—</i> | <i>944.99</i> | <i>269.31</i> |
| Refunds | 7.36 | 30.19 | 92.01 | 88.48 |
| Agency, trust, and investment | 17,457.31 | 11,965.92 | 5,555.05 | 17,717.96 |
| <i>Taxes and licenses for State</i> | <i>6,300.00</i> | <i>4,913.02</i> | <i>2,710.54</i> | <i>6,800.00</i> |
| <i>Taxes for county</i> | <i>10,808.15</i> | <i>4,734.14</i> | <i>2,148.60</i> | <i>8,222.23</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,349.16</i> | <i>2,318.76</i> | <i>695.91</i> | <i>2,695.73</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$55,601.50 | \$79,820.36 | \$56,287.76 | \$92,854.73 |
| Permanent debt (except from sinking funds) | 4,400.00 | 1,126.48 | 2,250.00 | 12,200.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 83,372.55 | 35,406.90 | 4,260.98 | 35,520.87 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 30,000.00 | 36,000.00 | 35,000.00 | 75,000.00 |
| Transfers (except to sinking funds) and refunds | 1,557.36 | 30.19 | 1,037.00 | 357.79 |
| Agency, trust, and investment | 17,457.31 | 11,965.92 | 5,555.05 | 17,717.96 |
| Total payments | \$192,388.72 | \$164,349.85 | \$104,390.79 | \$233,651.35 |
| <i>Balance on hand, including funds</i> | <i>48,765.81</i> | <i>12,757.25</i> | <i>33,567.72</i> | <i>32,692.88</i> |
| GRAND TOTAL | \$241,154.53 | \$177,107.10 | \$137,958.51 | \$266,344.23 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Middleton POPULATION 1,667 | Freetown POPULATION 1,663 | Nahant POPULATION 1,630 | Sheffield POPULATION 1,614 |
|--|----------------------------------|---------------------------------|-------------------------------|----------------------------------|
| REVENUE. | \$50,094.70 | \$53,872.58 | \$171,053.87 | \$53,848.80 |
| General | 39,089.51 | 50,644.49 | 154,651.39 | 52,697.48 |
| <i>Taxes</i> | <i>35,396.42</i> | <i>40,937.99</i> | <i>151,171.46</i> | <i>39,416.56</i> |
| Property, poll, and income | 34,345.93 | 37,602.31 | 144,520.18 | 37,413.77 |
| Corporation, bank, etc. | 1,050.49 | 3,335.68 | 6,651.28 | 2,002.79 |
| <i>Licenses and permits</i> | <i>38.00</i> | <i>27.00</i> | <i>753.00</i> | <i>7.00</i> |
| <i>Fines and forfeits</i> | <i>116.84</i> | <i>153.05</i> | <i>1,609.00</i> | <i>190.36</i> |
| <i>Grants and gifts</i> | <i>3,538.25</i> | <i>9,526.45</i> | <i>1,117.93</i> | <i>13,083.56</i> |
| For expenses | 3,538.25 | 9,480.10 | 1,117.93 | 13,083.56 |
| For outlays | — | 40.35 | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 11,005.19 | 3,228.09 | 16,402.48 | 1,151.32 |
| <i>Special assessments</i> | <i>224.40</i> | <i>30.10</i> | — | — |
| To meet expenses | 224.40 | 30.10 | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>1,959.01</i> | <i>2,214.80</i> | <i>2,099.47</i> | <i>1,020.10</i> |
| General government | 376.36 | 187.60 | 113.00 | 37.00 |
| Protection of persons and property | 295.57 | 205.24 | 39.34 | 36.57 |
| Health and sanitation | 152.14 | 189.80 | 445.86 | — |
| Highways | 17.40 | 208.00 | 167.60 | — |
| Charities | .86 | — | — | — |
| Soldiers' benefits | 264.00 | 492.00 | 72.00 | 72.00 |
| Schools | 283.44 | 25.00 | 180.69 | 40.55 |
| Libraries | 33.48 | — | 119.47 | 20.41 |
| Recreation | — | — | — | — |
| Unclassified | 535.76 | 907.16 | 961.51 | 813.57 |
| <i>Public service enterprises</i> | <i>6,557.84</i> | — | <i>12,324.73</i> | — |
| Electric light | 6,519.74 | — | — | — |
| Water | — | — | 12,324.73 | — |
| All other | 18.10 | — | — | — |
| <i>Cemeteries</i> | <i>517.60</i> | <i>361.20</i> | <i>444.00</i> | <i>29.38</i> |
| <i>Interest</i> | <i>1,766.44</i> | <i>621.99</i> | <i>1,534.28</i> | <i>101.84</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,148.87 | 109.26 | 253.92 | 59.07 |
| All other | 617.57 | 512.73 | 1,280.36 | 42.77 |
| NON-REVENUE. | \$46,449.43 | \$73,748.88 | \$137,028.74 | \$26,541.98 |
| Offsets to outlays | 33.50 | 8,918.90 | — | 2,500.00 |
| <i>Departmental</i> | — | <i>8,918.90</i> | — | <i>2,500.00</i> |
| <i>Public service enterprises</i> | <i>33.50</i> | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 40,547.60 | 59,060.39 | 90,000.00 | 18,000.00 |
| <i>Loans, general purposes</i> | <i>7,000.00</i> | — | — | <i>9,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>33,500.00</i> | <i>59,060.39</i> | <i>90,000.00</i> | <i>9,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>35.00</i> | — | — | — |
| <i>Premiums</i> | <i>12.60</i> | — | — | — |
| Transfers | 864.86 | — | 31,580.98 | 93.28 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 864.86 | — | 31,580.98 | 93.28 |
| Refunds | 394.29 | 40.06 | 158.22 | 264.26 |
| Agency, trust, and investment | 4,609.18 | 5,729.53 | 15,289.54 | 5,684.44 |
| <i>Taxes and licenses for State</i> | <i>2,000.00</i> | <i>2,800.00</i> | <i>7,910.17</i> | <i>2,700.00</i> |
| <i>Taxes for county</i> | <i>1,852.56</i> | <i>1,594.88</i> | <i>7,317.61</i> | <i>2,945.77</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>756.62</i> | <i>1,334.65</i> | <i>61.76</i> | <i>38.67</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$50,128.20 | \$62,791.48 | \$171,053.87 | \$56,348.80 |
| Premiums | 12.60 | — | — | — |
| Municipal indebtedness | 40,535.00 | 59,060.39 | 90,000.00 | 18,000.00 |
| Transfers and refunds | 1,259.15 | 40.06 | 31,739.20 | 357.54 |
| Agency, trust, and investment | 4,609.18 | 5,729.53 | 15,289.54 | 5,684.44 |
| Total receipts | \$96,544.13 | \$127,621.46 | \$308,082.61 | \$80,390.78 |
| Balance on hand, including funds | 10,937.32 | 1,043.03 | 31,735.75 | 5,153.67 |
| GRAND TOTAL | \$107,481.45 | \$128,664.49 | \$339,818.36 | \$85,544.45 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Middleton POPULATION 1,667 | Freetown POPULATION 1,663 | Nahant POPULATION 1,630 | Sheffield POPULATION 1,614 |
|--|----------------------------------|---------------------------------|-------------------------------|----------------------------------|
| Maintenance | \$46,055.38 | \$49,035.45 | \$158,884.82 | \$46,165.54 |
| <i>Departmental</i> | <i>38,586.14</i> | <i>48,555.04</i> | <i>143,249.19</i> | <i>46,115.53</i> |
| General government | 3,692.55 | 2,785.87 | 11,405.89 | 2,466.22 |
| Protection of persons and property | 3,295.36 | 2,298.84 | 31,595.06 | 748.42 |
| Health and sanitation | 882.59 | 2,197.77 | 15,388.80 | 1,293.25 |
| Highways | 9,973.93 | 14,691.16 | 32,412.54 | 14,214.37 |
| Charities | 3,150.68 | 2,776.49 | 1,657.05 | 3,145.08 |
| Soldiers' benefits | 422.00 | 963.00 | 432.00 | 72.00 |
| Schools | 14,860.32 | 22,351.06 | 32,494.49 | 23,401.91 |
| Libraries | 1,014.99 | 105.10 | 6,853.48 | 271.18 |
| Recreation | 258.10 | — | 2,250.18 | — |
| Pensions | — | — | 2,355.63 | — |
| Unclassified | 1,035.62 | 385.75 | 6,404.07 | 503.10 |
| <i>Public service enterprises</i> | <i>6,151.31</i> | <i>—</i> | <i>13,429.78</i> | <i>—</i> |
| Electric light | 6,151.31 | — | — | — |
| Water | — | — | 13,429.78 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>1,290.16</i> | <i>480.41</i> | <i>2,205.85</i> | <i>50.01</i> |
| Administration of trust funds | 27.77 | — | — | — |
| Interest | 1,394.15 | 1,834.58 | 5,986.96 | 122.70 |
| <i>Loans, general purposes</i> | <i>1,331.53</i> | <i>1,834.58</i> | <i>3,483.45</i> | <i>122.70</i> |
| <i>Loans, public service enterprises</i> | <i>62.62</i> | <i>—</i> | <i>2,503.51</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 10,078.80 | 18,525.27 | 34,477.13 | 16,993.20 |
| <i>Departmental</i> | <i>7,963.61</i> | <i>17,574.75</i> | <i>32,386.39</i> | <i>16,993.20</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | 80.70 | — | — |
| Health and sanitation | 7,139.61 | — | 31,147.97 | — |
| Highways | 823.00 | 17,494.05 | 791.82 | 16,993.20 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | 446.60 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>2,116.19</i> | <i>—</i> | <i>2,090.74</i> | <i>—</i> |
| Electric light | 2,116.19 | — | — | — |
| Water | — | — | 2,090.74 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>950.52</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 38,113.30 | 49,800.00 | 90,644.65 | 9,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,000.00</i> | <i>3,500.00</i> | <i>644.65</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>37,000.00</i> | <i>46,300.00</i> | <i>90,000.00</i> | <i>9,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>113.30</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 864.86 | — | 31,580.98 | 93.28 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>864.86</i> | <i>—</i> | <i>31,580.98</i> | <i>93.28</i> |
| Refunds | 394.29 | 40.06 | 158.22 | 264.26 |
| Agency, trust, and investment | 5,097.09 | 6,014.16 | 15,357.61 | 5,675.15 |
| <i>Taxes and licenses for State</i> | <i>2,000.00</i> | <i>2,800.00</i> | <i>7,910.17</i> | <i>2,700.00</i> |
| <i>Taxes for county</i> | <i>1,852.56</i> | <i>1,594.88</i> | <i>7,317.61</i> | <i>2,945.77</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,244.53</i> | <i>1,619.28</i> | <i>129.83</i> | <i>29.38</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$47,449.53 | \$50,870.03 | \$164,871.78 | \$46,288.24 |
| Permanent debt (except from sinking funds) | 1,000.00 | 3,500.00 | 644.65 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 10,078.80 | 18,525.27 | 34,477.13 | 16,993.20 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 37,113.30 | 46,300.00 | 90,000.00 | 9,000.00 |
| Transfers (except to sinking funds) and refunds | 1,259.15 | 40.06 | 31,739.20 | 357.54 |
| Agency, trust, and investment | 5,097.09 | 6,014.16 | 15,357.61 | 5,675.15 |
| Total payments | \$101,997.87 | \$125,249.52 | \$337,090.37 | \$78,314.13 |
| <i>Balance on hand, including funds</i> | <i>5,483.58</i> | <i>3,414.97</i> | <i>2,727.09</i> | <i>7,230.32</i> |
| GRAND TOTAL | \$107,481.45 | \$128,664.49 | \$339,818.36 | \$85,544.45 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Colrain POPULATION 1,562 | Mattapoisett POPULATION 1,556 | Buckland POPULATION 1,555 | Huntington POPULATION 1,543 |
|---|--------------------------------|-------------------------------------|---------------------------------|-----------------------------------|
| REVENUE. | \$63,951.38 | \$79,434.09 | \$65,026.36 | \$44,317.90 |
| General | 60,381.83 | 64,729.02 | 60,056.29 | 37,261.06 |
| Taxes | 45,262.76 | 58,660.49 | 52,479.00 | 30,268.52 |
| Property, poll, and income | 40,457.20 | 57,443.34 | 49,808.14 | 27,458.18 |
| Corporation, bank, etc. | 4,805.56 | 1,217.15 | 2,670.86 | 2,810.34 |
| Licenses and permits | 12.00 | 149.00 | 19.50 | 22.00 |
| Fines and forfeits | — | 585.00 | 35.00 | 89.15 |
| Grants and gifts | 15,107.07 | 5,334.53 | 7,522.79 | 6,881.39 |
| For expenses | 15,107.07 | 5,334.53 | 7,522.79 | 6,776.39 |
| For outlays | — | — | — | 105.00 |
| All other | — | — | — | — |
| Commercial | 3,569.55 | 14,705.07 | 4,970.07 | 7,056.84 |
| Special assessments | — | — | 220.92 | — |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | 220.92 | — |
| Privileges | — | 248.82 | — | — |
| Departmental | 2,427.22 | 3,678.79 | 3,996.88 | 4,564.02 |
| General government | — | 331.02 | 1,215.00 | 481.00 |
| Protection of persons and property | 41.49 | 56.82 | 278.65 | 41.45 |
| Health and sanitation | — | 131.60 | — | — |
| Highways | 500.72 | 459.00 | 14.67 | — |
| Charities | — | 1,533.20 | 665.80 | 101.33 |
| Soldiers' benefits | 198.00 | 276.00 | 307.00 | 216.00 |
| Schools | 749.87 | 74.25 | 628.26 | 2,885.35 |
| Libraries | 6.00 | 34.09 | — | 28.80 |
| Recreation | — | — | — | — |
| Unclassified | 931.14 | 782.81 | 887.50 | 810.09 |
| Public service enterprises | — | 9,603.66 | 1.50 | — |
| Electric light | — | — | — | — |
| Water | — | 9,270.81 | — | — |
| All other | — | 332.85 | 1.50 | — |
| Cemeteries | — | — | — | — |
| Interest | 1,142.33 | 1,173.80 | 750.77 | 2,492.82 |
| On sinking funds | — | — | 525.83 | — |
| On trust and investment funds | 710.98 | 919.60 | — | 2,083.14 |
| All other | 431.35 | 254.20 | 224.94 | 409.68 |
| NON-REVENUE. | \$17,959.55 | \$84,487.28 | \$29,371.28 | \$39,100.29 |
| Offsets to outlays | — | 12,000.00 | 8,842.95 | 1,000.00 |
| Departmental | — | 12,000.00 | 8,842.95 | 1,000.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 10,000.00 | 60,500.00 | 10,000.00 | 32,000.00 |
| Loans, general purposes | — | 8,600.00 | — | 2,000.00 |
| Loans, public service enterprises | — | 6,000.00 | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 10,000.00 | 46,000.00 | 10,000.00 | 30,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | — |
| Transfers | 530.00 | 2,189.24 | 275.00 | 711.73 |
| From sinking funds | — | — | — | — |
| All other | 530.00 | 2,189.24 | 275.00 | 711.73 |
| Refunds | 120.00 | 29.33 | 121.99 | 42.89 |
| Agency, trust, and investment | 7,309.55 | 9,768.71 | 10,131.34 | 5,345.67 |
| Taxes and licenses for State | 3,000.00 | 3,823.83 | 4,316.78 | 2,220.59 |
| Taxes for county | 4,056.67 | 4,594.77 | 5,814.56 | 3,109.69 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | — | 945.71 | — | 15.39 |
| All other | 252.88 | 404.40 | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$63,951.38 | \$91,434.09 | \$78,869.31 | \$45,317.90 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 10,000.00 | 60,500.00 | 10,000.00 | 32,000.00 |
| Transfers and refunds | 650.00 | 2,218.57 | 396.99 | 754.62 |
| Agency, trust, and investment | 7,309.55 | 9,768.71 | 10,131.34 | 5,345.67 |
| Total receipts | \$81,910.93 | \$163,921.37 | \$94,397.64 | \$83,418.19 |
| Balance on hand, including funds | 12,912.67 | 984.58 | 21,398.92 | 6,106.48 |
| GRAND TOTAL | \$94,823.60 | \$164,905.95 | \$115,796.56 | \$89,524.67 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Colrain POPULATION 1,562 | Mattapoisett POPULATION 1,556 | Buckland POPULATION 1,555 | Huntington POPULATION 1,543 |
|--|--------------------------------|-------------------------------------|---------------------------------|-----------------------------------|
| Maintenance | \$56,589.63 | \$61,195.57 | \$53,687.99 | \$45,046.55 |
| <i>Departmental</i> | <i>56,589.63</i> | <i>66,109.58</i> | <i>63,687.99</i> | <i>45,043.65</i> |
| General government | 2,810.07 | 3,380.72 | 2,386.30 | 3,976.95 |
| Protection of persons and property | 836.78 | 3,174.43 | 3,502.57 | 1,989.35 |
| Health and sanitation | 2,396.46 | 1,772.91 | 1,433.13 | 1,073.56 |
| Highways | 17,231.47 | 15,835.85 | 11,934.30 | 9,231.72 |
| Charities | 556.90 | 4,760.42 | 3,225.07 | 2,670.29 |
| Soldiers' benefits | 144.00 | 216.00 | 312.00 | 216.00 |
| Schools | 30,407.74 | 24,885.89 | 29,235.16 | 24,468.85 |
| Libraries | 930.10 | 1,192.29 | 950.00 | 612.13 |
| Recreation | — | 91.17 | 250.00 | 312.60 |
| Pensions | — | — | — | — |
| Unclassified | 1,276.11 | 799.90 | 459.46 | 492.10 |
| <i>Public service enterprises</i> | <i>—</i> | <i>5,029.23</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 4,954.24 | — | — |
| All other | — | 74.99 | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>56.76</i> | <i>—</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>3.00</i> |
| Interest | 196.20 | 3,978.63 | 1,827.78 | 1,305.28 |
| <i>Loans, general purposes</i> | <i>196.20</i> | <i>1,449.23</i> | <i>1,827.78</i> | <i>1,305.28</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>2,529.40</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,075.75 | 29,575.72 | 10,287.20 | 5,168.74 |
| <i>Departmental</i> | <i>1,075.75</i> | <i>23,056.49</i> | <i>10,287.20</i> | <i>5,168.74</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | 806.47 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 1,075.75 | 18,000.02 | 10,287.20 | 4,499.33 |
| Charities | — | — | — | — |
| Schools | — | 4,250.00 | — | 669.41 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>6,519.23</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 6,519.23 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 10,000.00 | 55,609.19 | 12,000.00 | 30,700.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>9,609.19</i> | <i>2,000.00</i> | <i>1,700.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>10,000.00</i> | <i>46,000.00</i> | <i>10,000.00</i> | <i>29,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 530.00 | 2,189.24 | 275.00 | 711.73 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>275.00</i> | <i>—</i> |
| <i>All other</i> | <i>530.00</i> | <i>2,189.24</i> | <i>—</i> | <i>711.73</i> |
| Refunds | 120.00 | 29.33 | 121.99 | 42.89 |
| Agency, trust, and investment | 7,415.18 | 9,511.60 | 10,932.17 | 6,443.21 |
| <i>Taxes and licenses for State</i> | <i>3,000.00</i> | <i>3,823.83</i> | <i>4,516.78</i> | <i>2,220.59</i> |
| <i>Taxes for county</i> | <i>4,056.67</i> | <i>4,594.77</i> | <i>5,814.56</i> | <i>3,109.69</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>105.63</i> | <i>688.00</i> | <i>800.83</i> | <i>1,112.93</i> |
| <i>All other</i> | <i>252.88</i> | <i>404.40</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$56,785.83 | \$65,174.20 | \$55,515.77 | \$46,351.83 |
| Permanent debt (except from sinking funds) | — | 9,609.19 | 2,000.00 | 1,700.00 |
| Sinking fund requirements from revenue | — | — | 275.00 | — |
| Outlays | 1,075.75 | 29,575.72 | 10,287.20 | 5,168.74 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 10,000.00 | 46,000.00 | 10,000.00 | 29,000.00 |
| Transfers (except to sinking funds) and refunds | 650.00 | 2,218.57 | 121.99 | 754.62 |
| Agency, trust, and investment | 7,415.18 | 9,511.60 | 10,932.17 | 6,443.21 |
| Total payments | \$75,926.76 | \$162,089.23 | \$89,132.13 | \$89,418.40 |
| Balance on hand, including funds | 18,896.84 | 2,816.67 | 26,664.43 | 106.27 |
| GRAND TOTAL | \$94,823.60 | \$164,905.95 | \$115,796.56 | \$89,524.67 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Shelburne POPULATION 1,538 | Yarmouth POPULATION 1,532 | Sterling POPULATION 1,516 | Bedford POPULATION 1,514 |
|--|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| REVENUE. | \$76,788.47 | \$76,921.39 | \$73,156.27 | \$93,216.21 |
| General | 57,112.45 | 72,194.75 | 55,333.10 | 76,624.32 |
| <i>Taxes</i> | <i>64,841.06</i> | <i>70,613.16</i> | <i>42,976.04</i> | <i>71,425.64</i> |
| Property, poll, and income | 52,495.23 | 68,281.18 | 41,293.08 | 69,614.66 |
| Corporation, bank, etc. | 2,345.82 | 2,331.98 | 1,682.96 | 1,810.88 |
| <i>Licenses and permits</i> | <i>97.00</i> | <i>160.50</i> | <i>86.50</i> | <i>70.00</i> |
| <i>Fines and forfeits</i> | <i>25.00</i> | <i>85.00</i> | <i>190.77</i> | <i>555.95</i> |
| <i>Grants and gifts</i> | <i>2,149.40</i> | <i>1,336.09</i> | <i>12,079.79</i> | <i>4,572.83</i> |
| For expenses | 2,149.40 | 1,036.09 | 12,079.79 | 4,572.83 |
| For outlays | — | 300.00 | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 19,676.02 | 4,726.64 | 17,823.17 | 16,591.89 |
| <i>Special assessments</i> | — | — | 39.14 | 916.74 |
| To meet expenses | — | — | 39.14 | 916.74 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>19,558.56</i> | <i>2,593.33</i> | <i>1,937.46</i> | <i>3,076.14</i> |
| General government | 1,283.00 | 115.59 | 100.00 | 507.70 |
| Protection of persons and property | 38.41 | 1,030.00 | 461.64 | 819.76 |
| Health and sanitation | — | 18.57 | — | 219.52 |
| Highways | 1,207.83 | — | 32.90 | 96.50 |
| Charities | — | 215.33 | 119.90 | — |
| Soldiers' benefits | 432.00 | 348.00 | 396.00 | 144.00 |
| Schools | 15,745.06 | — | .50 | 26.57 |
| Libraries | — | — | 12.95 | 71.00 |
| Recreation | — | 37.25 | — | — |
| Unclassified | 852.26 | 828.59 | 813.57 | 1,191.09 |
| <i>Public service enterprises</i> | — | — | <i>12,157.35</i> | <i>7,816.83</i> |
| Electric light | — | — | 12,157.35 | — |
| Water | — | — | — | 7,816.83 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | <i>517.23</i> | <i>1,113.88</i> | <i>1,133.17</i> |
| <i>Interest</i> | <i>117.46</i> | <i>1,616.08</i> | <i>2,575.34</i> | <i>3,649.01</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 94.75 | 690.21 | 2,219.74 | 1,322.28 |
| All other | 22.71 | 925.87 | 355.60 | 2,326.73 |
| NON-REVENUE. | \$29,636.37 | \$53,827.20 | \$39,193.77 | \$68,782.08 |
| Offsets to outlays | 4,854.49 | 5,013.00 | 4,457.36 | 12,670.89 |
| <i>Departmental</i> | <i>4,854.49</i> | <i>5,013.00</i> | <i>4,412.50</i> | <i>11,797.73</i> |
| <i>Public service enterprises</i> | — | — | 44.86 | 873.16 |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 14,000.00 | 34,758.67 | 26,500.00 | 40,000.00 |
| <i>Loans, general purposes</i> | — | — | — | — |
| <i>Loans, public service enterprises</i> | — | — | 1,500.00 | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>14,000.00</i> | <i>31,000.00</i> | <i>25,000.00</i> | <i>40,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | <i>3,758.67</i> | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 94.75 | 20.00 | 1,406.72 | 7,256.50 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 94.75 | 20.00 | 1,406.72 | 7,256.50 |
| Refunds | 41.67 | 422.00 | 161.31 | 166.13 |
| Agency, trust, and investment | 10,645.46 | 13,613.53 | 6,668.38 | 8,688.56 |
| <i>Taxes and licenses for State</i> | <i>4,101.34</i> | <i>4,100.00</i> | <i>2,700.00</i> | <i>4,106.50</i> |
| <i>Taxes for county</i> | <i>5,544.12</i> | <i>8,361.02</i> | <i>2,195.00</i> | <i>3,262.69</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>1,000.00</i> | <i>1,152.51</i> | <i>1,773.38</i> | <i>1,319.37</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$81,642.96 | \$81,934.39 | \$77,613.63 | \$105,887.10 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 14,000.00 | 34,758.67 | 26,500.00 | 40,000.00 |
| Transfers and refunds | 136.42 | 442.00 | 1,568.03 | 7,422.63 |
| Agency, trust, and investment | 10,645.46 | 13,613.53 | 6,668.38 | 8,688.56 |
| Total receipts | \$106,424.84 | \$130,748.59 | \$112,350.04 | \$161,998.29 |
| Balance on hand, including funds | 11,239.05 | 16,320.44 | 13,655.95 | 20,672.32 |
| GRAND TOTAL | \$117,663.89 | \$147,069.03 | \$126,005.99 | \$182,670.61 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Shelburne POPULATION 1,538 | Yarmouth POPULATION 1,532 | Sterling POPULATION 1,516 | Bedford POPULATION 1,514 |
|--|----------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Maintenance | \$65,497.80 | \$59,254.03 | \$63,160.27 | \$72,186.01 |
| <i>Departmental</i> | <i>65,398.30</i> | <i>58,453.80</i> | <i>53,008.67</i> | <i>68,245.79</i> |
| General government | 3,546.44 | 7,685.85 | 4,813.19 | 5,196.48 |
| Protection of persons and property | 1,671.53 | 8,030.61 | 3,791.38 | 10,028.15 |
| Health and sanitation | 1,534.96 | 1,279.94 | 1,318.09 | 4,125.07 |
| Highways | 13,187.46 | 10,926.02 | 16,116.66 | 15,412.83 |
| Charities | 812.53 | 3,343.50 | 2,649.67 | 1,004.00 |
| Soldiers' benefits | 352.00 | 552.00 | 240.00 | 162.00 |
| Schools | 42,285.04 | 24,998.20 | 21,424.53 | 29,644.44 |
| Libraries | 1,198.66 | 419.66 | 1,377.58 | 1,127.29 |
| Recreation | 275.00 | 351.33 | 32.00 | 20.80 |
| Pensions | — | — | — | — |
| Unclassified | 534.68 | 866.69 | 1,245.57 | 1,524.73 |
| <i>Public service enterprises</i> | <i>82.00</i> | <i>—</i> | <i>8,226.17</i> | <i>2,375.35</i> |
| Electric light | — | — | 8,226.17 | — |
| Water | — | — | — | 2,375.35 |
| All other | 82.00 | — | — | — |
| Cemeteries | 17.50 | 780.23 | 1,925.43 | 1,564.87 |
| Administration of trust funds | — | 20.00 | — | — |
| Interest | 268.27 | 2,862.29 | 1,074.84 | 3,066.25 |
| <i>Loans, general purposes</i> | <i>268.27</i> | <i>2,862.29</i> | <i>640.30</i> | <i>607.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>434.54</i> | <i>2,459.25</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 12,671.34 | 10,301.87 | 10,654.89 | 23,185.02 |
| <i>Departmental</i> | <i>12,671.34</i> | <i>10,301.87</i> | <i>5,135.04</i> | <i>18,784.37</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | — | — | 625.27 |
| Health and sanitation | — | — | — | 143.00 |
| Highways | 11,369.29 | 10,301.87 | 4,999.04 | 18,016.10 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | 136.00 | — |
| Recreation | 1,302.05 | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>5,519.85</i> | <i>4,400.65</i> |
| Electric light | — | — | 5,519.85 | — |
| Water | — | — | — | 4,400.65 |
| All other | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 14,000.00 | 44,202.49 | 29,850.00 | 44,250.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>12,000.00</i> | <i>4,850.00</i> | <i>4,250.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>14,000.00</i> | <i>26,000.00</i> | <i>25,000.00</i> | <i>40,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>6,202.49</i> | <i>—</i> | <i>—</i> |
| Transfers | 94.75 | 20.00 | 1,406.72 | 7,256.50 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>94.75</i> | <i>20.00</i> | <i>1,406.72</i> | <i>7,256.50</i> |
| Refunds | 41.67 | 422.00 | 161.31 | 166.13 |
| Agency, trust, and investment | 10,645.46 | 13,603.25 | 6,937.77 | 12,238.78 |
| <i>Taxes and licenses for State</i> | <i>4,101.34</i> | <i>4,100.00</i> | <i>2,700.00</i> | <i>4,106.50</i> |
| <i>Taxes for county</i> | <i>5,544.12</i> | <i>8,361.02</i> | <i>2,195.00</i> | <i>3,262.69</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,000.00</i> | <i>1,142.23</i> | <i>2,042.77</i> | <i>4,869.59</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$65,766.07 | \$62,116.32 | \$64,235.11 | \$75,252.26 |
| Permanent debt (except from sinking funds) | — | 12,000.00 | 4,850.00 | 4,250.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 12,671.34 | 10,301.87 | 10,654.89 | 23,185.02 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 14,000.00 | 32,202.49 | 25,000.00 | 40,000.00 |
| Transfers (except to sinking funds) and refunds | 136.42 | 442.00 | 1,568.03 | 7,422.63 |
| Agency, trust, and investment | 10,645.46 | 13,603.25 | 6,937.77 | 12,238.78 |
| Total payments | \$103,219.29 | \$130,665.93 | \$113,245.80 | \$162,348.69 |
| <i>Balance on hand, including funds</i> | <i>14,444.60</i> | <i>16,403.10</i> | <i>12,760.19</i> | <i>20,321.92</i> |
| GRAND TOTAL | \$117,663.89 | \$147,069.03 | \$126,005.99 | \$182,670.61 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Chester POPULATION 1,514 | Plainville POPULATION 1,512 | Pembroke POPULATION 1,480 | Sandwich POPULATION 1,479 |
|--|--------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| REVENUE. | \$75,642.71 | \$54,530.26 | \$76,181.11 | \$73,920.11 |
| General | 67,053.02 | 47,123.23 | 68,713.30 | 67,458.48 |
| <i>Taxes</i> | <i>55,824.41</i> | <i>41,226.46</i> | <i>57,153.90</i> | <i>52,774.88</i> |
| Property, poll, and income | 53,601.78 | 36,744.27 | 53,448.07 | 50,933.88 |
| Corporation, bank, etc. | 2,222.63 | 4,482.19 | 3,685.83 | 1,841.00 |
| <i>Licenses and permits</i> | <i>11.00</i> | <i>44.50</i> | <i>164.00</i> | <i>90.00</i> |
| <i>Fines and forfeits</i> | <i>335.43</i> | <i>81.00</i> | <i>127.20</i> | <i>123.00</i> |
| <i>Grants and gifts</i> | <i>10,882.18</i> | <i>5,771.27</i> | <i>11,288.20</i> | <i>14,470.60</i> |
| For expenses | 8,859.18 | 5,771.27 | 11,288.20 | 14,470.60 |
| For outlays | 2,023.00 | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 8,589.69 | 7,407.03 | 7,467.81 | 6,461.63 |
| <i>Special assessments</i> | <i>—</i> | <i>1,065.79</i> | <i>306.89</i> | <i>80.75</i> |
| To meet expenses | — | 1,065.79 | 306.89 | 80.75 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>6,834.13</i> | <i>1,416.31</i> | <i>5,436.80</i> | <i>3,033.60</i> |
| General government | 358.50 | 150.80 | — | 679.75 |
| Protection of persons and property | 19.31 | 117.07 | 1,002.91 | 601.97 |
| Health and sanitation | — | — | 32.86 | 144.30 |
| Highways | — | — | — | — |
| Charities | 2,900.84 | — | 1,922.04 | 451.83 |
| Soldiers' benefits | 144.00 | 306.00 | 798.00 | 222.00 |
| Schools | 2,485.55 | 25.11 | 899.67 | 1.00 |
| Libraries | 69.78 | 83.80 | — | 79.00 |
| Recreation | — | — | — | — |
| Unclassified | 856.15 | 733.53 | 781.32 | 853.75 |
| <i>Public service enterprises</i> | <i>—</i> | <i>4,453.20</i> | <i>415.67</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 4,453.20 | — | — |
| All other | — | — | 415.67 | — |
| <i>Cemeteries</i> | <i>70.00</i> | <i>—</i> | <i>317.08</i> | <i>13.00</i> |
| <i>Interest</i> | <i>1,685.56</i> | <i>471.73</i> | <i>991.37</i> | <i>3,334.28</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 22.12 | 38.68 | 277.41 | 1,697.68 |
| All other | 1,663.44 | 433.05 | 713.96 | 1,636.60 |
| NON-REVENUE. | \$55,476.03 | \$50,856.48 | \$65,432.33 | \$112,390.12 |
| Offsets to outlays | 4,000.00 | — | 12,185.12 | 38,118.03 |
| <i>Departmental</i> | <i>4,000.00</i> | <i>—</i> | <i>12,185.12</i> | <i>38,118.03</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 46,502.50 | 44,253.75 | 45,000.00 | 53,975.00 |
| <i>Loans, general purposes</i> | <i>2,000.00</i> | <i>—</i> | <i>—</i> | <i>9,500.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>44,480.00</i> | <i>43,200.00</i> | <i>45,000.00</i> | <i>44,475.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>22.50</i> | <i>1,053.75</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 322.53 | 150.49 | 994.33 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 322.53 | 150.49 | 994.33 | — |
| Refunds | 1,061.12 | 269.36 | 298.70 | 28.77 |
| Agency, trust, and investment | 3,589.88 | 6,182.88 | 6,954.18 | 20,268.32 |
| <i>Taxes and licenses for State</i> | <i>2,200.00</i> | <i>3,161.00</i> | <i>2,710.54</i> | <i>3,000.00</i> |
| <i>Taxes for county</i> | <i>1,299.63</i> | <i>2,995.07</i> | <i>3,264.70</i> | <i>6,117.82</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>90.25</i> | <i>36.81</i> | <i>978.94</i> | <i>11,150.60</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$79,642.71 | \$54,530.26 | \$88,366.23 | \$112,038.14 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 46,502.50 | 44,253.75 | 45,000.00 | 53,975.00 |
| Transfers and refunds | 1,383.65 | 419.85 | 1,293.03 | 28.77 |
| Agency, trust, and investment | 3,589.88 | 6,182.88 | 6,954.18 | 20,268.32 |
| Total receipts | \$131,118.74 | \$105,386.74 | \$141,613.44 | \$186,310.23 |
| Balance on hand, including funds | 2,406.18 | 2,956.88 | 1,747.12 | 28,010.58 |
| GRAND TOTAL | \$133,524.92 | \$108,343.62 | \$143,360.56 | \$214,320.81 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Chester POPULATION 1,514 | Plainville POPULATION 1,512 | Pembroke POPULATION 1,480 | Sandwich POPULATION 1,479 |
|--|--------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| Maintenance | \$55,494.49 | \$49,390.98 | \$56,236.09 | \$62,796.86 |
| <i>Departmental</i> | <i>55,374.29</i> | <i>45,989.27</i> | <i>55,596.81</i> | <i>62,727.86</i> |
| General government | 5,862.38 | 2,872.52 | 3,888.59 | 6,706.46 |
| Protection of persons and property | 1,387.71 | 4,582.18 | 4,767.91 | 6,043.08 |
| Health and sanitation | 1,801.42 | 1,242.94 | 1,565.95 | 2,368.25 |
| Highways | 14,475.81 | 12,381.78 | 16,983.18 | 14,409.27 |
| Charities | 2,223.68 | 1,823.12 | 4,239.76 | 3,641.42 |
| Soldiers' benefits | 216.00 | 168.00 | 540.00 | 192.00 |
| Schools | 27,796.53 | 21,627.42 | 22,230.79 | 26,410.76 |
| Libraries | 536.57 | 861.31 | 249.16 | 2,295.55 |
| Recreation | — | — | — | 200.00 |
| Pensions | — | — | — | — |
| Unclassified | 1,074.19 | 430.00 | 1,131.47 | 461.07 |
| <i>Public service enterprises</i> | <i>—</i> | <i>3,401.71</i> | <i>230.70</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 3,401.71 | — | — |
| All other | — | — | 230.70 | — |
| <i>Cemeteries</i> | <i>120.20</i> | <i>—</i> | <i>408.68</i> | <i>64.00</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>5.00</i> |
| Interest | 3,971.79 | 1,743.95 | 2,301.14 | 1,511.20 |
| <i>Loans, general purposes</i> | <i>3,971.79</i> | <i>959.95</i> | <i>2,301.14</i> | <i>1,511.20</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>734.00</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 10,308.40 | 2,542.73 | 18,795.87 | 50,925.45 |
| <i>Departmental</i> | <i>10,308.40</i> | <i>1,550.00</i> | <i>18,795.87</i> | <i>50,925.45</i> |
| General government | — | — | — | 978.25 |
| Protection of persons and property | 2,340.10 | — | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 5,114.92 | 1,550.00 | 16,171.72 | 49,947.20 |
| Charities | — | — | — | — |
| Schools | 2,853.38 | — | 2,624.15 | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>992.73</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | 992.73 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 53,297.55 | 44,400.00 | 49,000.00 | 40,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>3,550.00</i> | <i>3,400.00</i> | <i>9,000.00</i> | <i>4,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>47,350.00</i> | <i>41,000.00</i> | <i>40,000.00</i> | <i>36,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>2,397.55</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 322.53 | 150.49 | 994.33 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>322.53</i> | <i>150.49</i> | <i>994.33</i> | <i>—</i> |
| Refunds | 1,061.12 | 269.36 | 298.70 | 28.77 |
| Agency, trust, and investment | 3,612.00 | 6,931.52 | 8,481.84 | 20,268.32 |
| <i>Taxes and licenses for State</i> | <i>2,200.00</i> | <i>3,151.00</i> | <i>2,710.54</i> | <i>3,000.00</i> |
| <i>Taxes for county</i> | <i>1,299.63</i> | <i>2,995.07</i> | <i>3,264.70</i> | <i>6,117.82</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>112.37</i> | <i>785.45</i> | <i>2,506.60</i> | <i>11,150.50</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$59,466.28 | \$51,134.93 | \$58,537.23 | \$64,308.06 |
| Permanent debt (except from sinking funds) | 3,550.00 | 3,400.00 | 9,000.00 | 4,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 10,308.40 | 2,542.73 | 18,795.87 | 50,925.45 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 49,747.55 | 41,000.00 | 40,000.00 | 36,000.00 |
| Transfers (except to sinking funds) and refunds | 1,383.65 | 419.85 | 1,293.03 | 28.77 |
| Agency, trust, and investment | 3,612.00 | 6,931.52 | 8,481.84 | 20,268.32 |
| Total payments | \$128,067.88 | \$105,429.03 | \$136,107.97 | \$175,530.60 |
| Balance on hand, including funds | 5,457.04 | 2,914.59 | 7,252.59 | 38,790.21 |
| GRAND TOTAL | \$133,524.92 | \$108,343.62 | \$143,360.56 | \$214,320.81 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Norwell POPULATION 1,466 | Lakeville POPULATION 1,439 | Newbury POPULATION 1,432 | Burlington POPULATION 1,431 |
|--|--------------------------------|----------------------------------|--------------------------------|-----------------------------------|
| REVENUE. | \$73,268.45 | \$46,142.19 | \$55,258.41 | \$62,934.26 |
| General | 67,541.87 | 42,271.29 | 49,617.52 | 56,696.68 |
| <i>Taxes</i> | <i>57,433.72</i> | <i>31,921.99</i> | <i>45,391.87</i> | <i>50,638.32</i> |
| Property, poll, and income | 55,966.84 | 31,558.40 | 38,022.37 | 50,326.17 |
| Corporation, bank, etc. | 1,466.88 | 363.59 | 7,369.50 | 312.15 |
| <i>Licenses and permits</i> | <i>78.00</i> | <i>28.00</i> | <i>181.00</i> | <i>120.58</i> |
| <i>Fines and forfeits</i> | <i>387.00</i> | <i>55.00</i> | <i>120.00</i> | <i>135.00</i> |
| <i>Grants and gifts</i> | <i>9,643.15</i> | <i>10,266.30</i> | <i>3,924.65</i> | <i>5,802.78</i> |
| For expenses | 9,643.15 | 10,266.30 | 3,924.65 | 5,802.78 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 5,726.58 | 3,870.90 | 5,640.89 | 6,237.58 |
| <i>Special assessments</i> | — | <i>204.05</i> | <i>817.80</i> | — |
| To meet expenses | — | 204.05 | 817.80 | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>3,808.27</i> | <i>3,358.41</i> | <i>4,255.31</i> | <i>4,695.79</i> |
| General government | 20.00 | 197.00 | 10.00 | 892.11 |
| Protection of persons and property | 977.07 | 626.88 | 488.89 | 199.05 |
| Health and sanitation | 249.17 | 75.00 | — | — |
| Highways | — | — | 200.00 | 2,080.00 |
| Charities | 478.91 | 287.37 | 1,507.80 | 574.66 |
| Soldiers' benefits | 1,016.00 | 150.00 | 1,218.00 | 174.00 |
| Schools | 106.98 | 1,302.85 | 25.00 | 173.46 |
| Libraries | — | 10.39 | — | — |
| Recreation | — | — | — | 35.00 |
| Unclassified | 960.14 | 708.92 | 805.62 | 567.51 |
| <i>Public service enterprises</i> | — | — | — | <i>1.00</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 1.00 |
| <i>Cemeteries</i> | <i>280.86</i> | — | — | <i>288.00</i> |
| <i>Interest</i> | <i>1,637.45</i> | <i>308.44</i> | <i>567.78</i> | <i>1,252.79</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 306.78 | — | — | 71.95 |
| All other | 1,330.67 | 308.44 | 567.78 | 1,180.84 |
| NON-REVENUE. | \$75,157.15 | \$16,165.78 | \$86,917.58 | \$47,501.18 |
| Offsets to outlays | 3,600.00 | — | 7,861.30 | 8,464.08 |
| <i>Departmental</i> | <i>3,600.00</i> | — | <i>7,861.30</i> | <i>8,464.08</i> |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 65,000.00 | 10,000.00 | 70,701.50 | 34,000.00 |
| <i>Loans, general purposes</i> | — | — | <i>18,200.00</i> | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>65,000.00</i> | <i>10,000.00</i> | <i>52,500.00</i> | <i>34,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | <i>1.50</i> | — |
| Transfers | 46.00 | — | — | 40.95 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 46.00 | — | — | 40.95 |
| Refunds | 99.92 | 55.88 | 55.00 | 70.95 |
| Agency, trust, and investment | 6,411.23 | 6,109.90 | 8,299.78 | 4,925.20 |
| <i>Taxes and licenses for State</i> | <i>2,700.00</i> | <i>2,400.00</i> | <i>4,316.78</i> | <i>2,609.76</i> |
| <i>Taxes for county</i> | <i>3,264.70</i> | <i>2,901.96</i> | <i>3,983.00</i> | <i>1,989.44</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>446.53</i> | <i>807.94</i> | — | <i>426.00</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$76,868.45 | \$46,142.19 | \$63,119.71 | \$71,398.34 |
| Premiums | — | — | 1.50 | — |
| Municipal indebtedness | 65,000.00 | 10,000.00 | 70,700.00 | 34,000.00 |
| Transfers and refunds | 145.92 | 55.88 | 55.00 | 111.90 |
| Agency, trust, and investment | 6,411.23 | 6,109.90 | 8,299.78 | 4,925.20 |
| Total receipts | \$148,425.60 | \$62,307.97 | \$142,175.99 | \$110,435.44 |
| Balance on hand, including funds | 4,808.29 | 12,870.77 | 197.02 | 1,794.34 |
| GRAND TOTAL | \$153,233.89 | \$75,178.74 | \$142,373.01 | \$112,229.78 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Norwell POPULATION 1,466 | Lakeville POPULATION 1,439 | Newbury POPULATION 1,432 | Burlington POPULATION 1,431 |
|--|--------------------------------|----------------------------------|--------------------------------|-----------------------------------|
| Maintenance | \$60,371.53 | \$37,902.60 | \$47,367.78 | \$44,168.25 |
| <i>Departmental</i> | <i>59,948.65</i> | <i>37,902.60</i> | <i>47,342.78</i> | <i>43,305.05</i> |
| General government | 3,712.20 | 2,316.86 | 2,733.90 | 4,693.36 |
| Protection of persons and property | 4,755.86 | 2,955.74 | 4,785.20 | 2,360.53 |
| Health and sanitation | 3,047.58 | 787.70 | 1,414.41 | 461.47 |
| Highways | 14,987.33 | 9,031.90 | 10,947.69 | 10,295.13 |
| Charities | 3,789.91 | 1,665.30 | 4,037.78 | 1,835.81 |
| Soldiers' benefits | 959.00 | 117.00 | 1,112.00 | 144.00 |
| Schools | 27,300.00 | 19,957.58 | 21,810.43 | 22,066.72 |
| Libraries | 250.00 | 768.78 | 200.00 | 640.95 |
| Recreation | 308.77 | — | 11.37 | 94.75 |
| Pensions | — | — | — | — |
| Unclassified | 838.00 | 301.74 | 290.00 | 712.33 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>25.00</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 25.00 |
| <i>Cemeteries</i> | <i>422.88</i> | <i>—</i> | <i>25.00</i> | <i>838.20</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 4,398.42 | 197.91 | 2,631.33 | 4,175.49 |
| <i>Loans, general purposes</i> | <i>4,398.42</i> | <i>197.91</i> | <i>2,631.33</i> | <i>4,175.49</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 6,194.86 | 2,851.64 | 30,007.84 | 9,845.99 |
| <i>Departmental</i> | <i>6,194.86</i> | <i>2,851.64</i> | <i>30,007.84</i> | <i>9,845.99</i> |
| General government | — | — | 874.04 | 334.31 |
| Protection of persons and property | — | — | 15,350.17 | — |
| Health and sanitation | — | — | 13,783.63 | 8,483.62 |
| Highways | 6,194.86 | 2,851.64 | — | — |
| Charities | — | — | — | 1,028.06 |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 73,500.00 | 10,000.00 | 53,800.00 | 45,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>8,500.00</i> | <i>—</i> | <i>4,800.00</i> | <i>14,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>65,000.00</i> | <i>10,000.00</i> | <i>49,500.00</i> | <i>41,500.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 46.00 | — | — | 40.95 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>46.00</i> | <i>—</i> | <i>—</i> | <i>40.95</i> |
| Refunds | 99.92 | 55.88 | 55.00 | 70.95 |
| Agency, trust, and investment | 6,521.75 | 6,109.90 | 8,299.78 | 4,956.20 |
| <i>Taxes and licenses for State</i> | <i>2,700.00</i> | <i>2,400.00</i> | <i>4,316.78</i> | <i>2,609.76</i> |
| <i>Taxes for county</i> | <i>3,264.70</i> | <i>2,901.96</i> | <i>3,983.00</i> | <i>1,989.44</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>557.05</i> | <i>807.94</i> | <i>—</i> | <i>457.00</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$64,769.95 | \$38,100.51 | \$49,999.11 | \$48,343.74 |
| Permanent debt (except from sinking funds) | 8,500.00 | — | 4,300.00 | 14,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 6,194.86 | 2,851.64 | 30,007.84 | 9,845.99 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 65,000.00 | 10,000.00 | 49,500.00 | 41,500.00 |
| Transfers (except to sinking funds) and refunds | 145.92 | 55.88 | 55.00 | 111.90 |
| Agency, trust, and investment | 6,521.75 | 6,109.90 | 8,299.78 | 4,956.20 |
| Total payments | \$151,132.48 | \$57,117.93 | \$142,161.73 | \$108,757.83 |
| <i>Balance on hand, including funds</i> | <i>2,101.41</i> | <i>18,060.81</i> | <i>211.28</i> | <i>3,471.95</i> |
| GRAND TOTAL | \$153,233.89 | \$75,178.74 | \$142,373.01 | \$112,229.78 |

¹ Paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Tisbury POPULATION 1,431 | Littleton POPULATION 1,411 | Rowley POPULATION 1,408 | Essex POPULATION 1,403 |
|--|--------------------------------|----------------------------------|-------------------------------|------------------------------|
| REVENUE. | \$91,177.31 | \$87,790.44 | \$54,586.94 | \$57,472.02 |
| General | 65,446.42 | 62,034.14 | 41,773.12 | 46,380.38 |
| <i>Taxes</i> | <i>64,711.39</i> | <i>64,327.53</i> | <i>30,409.83</i> | <i>42,115.86</i> |
| Property, poll, and income | 63,327.36 | 52,163.27 | 29,049.21 | 40,672.66 |
| Corporation, bank, etc. | 1,384.03 | 2,164.26 | 1,360.62 | 1,443.20 |
| <i>Licenses and permits</i> | <i>72.00</i> | <i>38.50</i> | <i>74.00</i> | <i>156.00</i> |
| <i>Fines and forfeits</i> | <i>—</i> | <i>—</i> | <i>130.00</i> | <i>45.00</i> |
| <i>Grants and gifts</i> | <i>663.03</i> | <i>7,668.11</i> | <i>11,159.29</i> | <i>4,063.52</i> |
| For expenses | 663.03 | 7,527.72 | 11,159.29 | 4,063.52 |
| For outlays | — | 140.39 | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 25,730.89 | 25,756.30 | 12,813.82 | 11,091.64 |
| <i>Special assessments</i> | <i>18.50</i> | <i>599.54</i> | <i>792.86</i> | <i>445.00</i> |
| To meet expenses | 18.50 | 599.54 | 792.86 | 445.00 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>6,185.84</i> | <i>3,021.95</i> | <i>4,612.72</i> | <i>8,566.24</i> |
| General government | 564.76 | 317.00 | 274.60 | 281.70 |
| Protection of persons and property | 30.19 | 112.49 | 137.51 | 76.20 |
| Health and sanitation | — | 132.50 | — | 156.43 |
| Highways | 351.17 | 159.21 | 620.03 | 2,514.81 |
| Charities | 109.76 | 1,269.69 | 2,147.50 | — |
| Soldiers' benefits | 240.00 | 202.00 | 416.56 | 1,200.00 |
| Schools | 4,164.11 | 11.32 | 220.67 | 1.45 |
| Libraries | 68.00 | 110.70 | 30.45 | 10.86 |
| Recreation | — | 17.00 | — | — |
| Unclassified | 657.85 | 690.04 | 765.40 | 4,324.79 |
| <i>Public service enterprises</i> | <i>18,318.57</i> | <i>19,021.86</i> | <i>6,876.28</i> | <i>—</i> |
| Electric light | — | 12,969.19 | 6,876.28 | — |
| Water | 18,281.57 | 6,052.67 | — | — |
| All other | 37.00 | — | — | — |
| <i>Cemeteries</i> | <i>804.00</i> | <i>1,226.86</i> | <i>206.50</i> | <i>360.50</i> |
| <i>Interest</i> | <i>405.98</i> | <i>1,886.09</i> | <i>325.46</i> | <i>1,719.90</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 43.18 | 1,180.24 | 66.58 | 1,225.80 |
| All other | 360.80 | 705.85 | 258.88 | 494.10 |
| NON-REVENUE. | \$128,133.00 | \$57,935.12 | \$28,885.94 | \$62,677.65 |
| Offsets to outlays | 952.12 | 9,234.32 | 1,363.40 | 6,315.00 |
| <i>Departmental</i> | <i>952.12</i> | <i>6,368.25</i> | <i>1,000.00</i> | <i>6,315.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>2,866.07</i> | <i>363.40</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 115,000.00 | 37,400.00 | 22,500.00 | 50,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>7,500.00</i> | <i>19,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>45,000.00</i> | <i>2,400.00</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>70,000.00</i> | <i>35,000.00</i> | <i>15,000.00</i> | <i>31,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 52.50 | 773.88 | 12.32 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 52.50 | 773.88 | 12.32 | — |
| Refunds | 260.54 | 176.61 | 111.14 | 210.46 |
| Agency, trust, and investment | 11,867.84 | 10,350.31 | 4,899.08 | 6,152.19 |
| <i>Taxes and licenses for State</i> | <i>4,420.07</i> | <i>2,801.77</i> | <i>2,300.00</i> | <i>2,700.00</i> |
| <i>Taxes for county</i> | <i>6,121.15</i> | <i>2,228.18</i> | <i>2,150.44</i> | <i>2,500.96</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,326.62</i> | <i>5,320.36</i> | <i>468.64</i> | <i>951.23</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$92,129.43 | \$97,024.76 | \$55,950.34 | \$63,787.02 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 115,000.00 | 37,400.00 | 22,500.00 | 50,000.00 |
| Transfers and refunds | 313.04 | 950.49 | 123.46 | 210.46 |
| Agency, trust, and investment | 11,867.84 | 10,350.31 | 4,899.08 | 6,152.19 |
| Total receipts | \$219,310.31 | \$145,725.56 | \$83,472.88 | \$120,149.67 |
| Balance on hand, including funds | 14,502.36 | 18,277.63 | 6,268.01 | 3,643.30 |
| GRAND TOTAL | \$233,812.67 | \$164,003.19 | \$89,740.89 | \$123,792.97 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Tisbury POPULATION 1,431 | Littleton POPULATION 1,411 | Rowley POPULATION 1,408 | Essex POPULATION 1,403 |
|--|--------------------------------|----------------------------------|-------------------------------|------------------------------|
| Maintenance | \$59,994.67 | \$66,669.94 | \$47,189.80 | \$52,578.80 |
| <i>Departmental</i> | <i>47,235.18</i> | <i>54,962.95</i> | <i>40,940.80</i> | <i>51,914.21</i> |
| General government | 6,812.54 | 3,209.64 | 3,161.66 | 4,294.67 |
| Protection of persons and property | 5,071.03 | 3,745.17 | 2,512.53 | 3,217.61 |
| Health and sanitation | 1,931.29 | 911.35 | 692.81 | 1,223.29 |
| Highways | 7,061.80 | 14,034.28 | 8,160.70 | 11,367.77 |
| Charities | 992.30 | 2,195.36 | 3,991.69 | 4,300.69 |
| Soldiers' benefits | 212.00 | 552.00 | 120.26 | 2,136.00 |
| Schools | 23,358.55 | 25,470.53 | 20,891.51 | 21,351.56 |
| Libraries | 588.20 | 2,095.34 | 530.77 | 915.60 |
| Recreation | 400.00 | 1,094.77 | 191.55 | — |
| Pensions | — | — | — | — |
| Unclassified | 807.47 | 1,654.51 | 687.32 | 3,107.02 |
| <i>Public service enterprises</i> | <i>11,307.51</i> | <i>10,811.78</i> | <i>5,752.50</i> | <i>—</i> |
| Electric light | — | 7,943.68 | 5,752.50 | — |
| Water | 11,267.36 | 2,868.10 | — | — |
| All other | 40.15 | — | — | — |
| <i>Cemeteries</i> | <i>1,461.98</i> | <i>890.21</i> | <i>496.50</i> | <i>659.59</i> |
| Administration of trust funds | — | 5.00 | — | 5.00 |
| Interest | 4,034.83 | 4,307.38 | 789.19 | 889.93 |
| <i>Loans, general purposes</i> | <i>1,874.83</i> | <i>2,417.38</i> | <i>595.19</i> | <i>889.93</i> |
| <i>Loans, public service enterprises</i> | <i>2,160.00</i> | <i>1,890.00</i> | <i>264.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 59,625.69 | 19,027.44 | 12,684.12 | 22,536.53 |
| <i>Departmental</i> | <i>10,006.91</i> | <i>8,753.42</i> | <i>9,961.32</i> | <i>22,536.53</i> |
| General government | 584.94 | 800.00 | — | — |
| Protection of persons and property | — | — | — | 597.00 |
| Health and sanitation | — | — | 8,210.56 | 9,638.48 |
| Highways | 7,408.63 | 6,301.92 | 1,700.76 | 12,301.05 |
| Charities | — | — | — | — |
| Schools | 143.64 | 1,631.50 | — | — |
| Libraries | — | — | 50.00 | — |
| Recreation | 669.70 | — | — | — |
| Unclassified | 1,200.00 | — | — | — |
| <i>Public service enterprises</i> | <i>49,418.78</i> | <i>10,294.02</i> | <i>2,722.80</i> | <i>—</i> |
| Electric light | — | 5,633.39 | 2,722.80 | — |
| Water | 49,418.78 | 4,660.63 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>200.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 77,905.00 | 43,000.00 | 15,900.00 | 32,600.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>7,905.00</i> | <i>6,000.00</i> | <i>900.00</i> | <i>1,600.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>70,000.00</i> | <i>37,000.00</i> | <i>15,000.00</i> | <i>31,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 52.50 | 773.88 | 12.32 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>52.50</i> | <i>773.88</i> | <i>12.32</i> | <i>—</i> |
| Refunds | 260.54 | 176.61 | 111.14 | 210.46 |
| Agency, trust, and investment | 11,870.64 | 10,415.18 | 4,850.32 | 6,469.49 |
| <i>Taxes and licenses for State</i> | <i>4,420.07</i> | <i>2,801.77</i> | <i>2,300.00</i> | <i>2,700.00</i> |
| <i>Taxes for county</i> | <i>6,121.15</i> | <i>2,228.18</i> | <i>2,130.44</i> | <i>2,500.96</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,329.42</i> | <i>5,385.23</i> | <i>419.88</i> | <i>1,268.53</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$64,029.50 | \$70,977.32 | \$47,978.99 | \$53,468.73 |
| Permanent debt (except from sinking funds) | 7,905.00 | 6,000.00 | 900.00 | 1,600.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 59,625.69 | 19,027.44 | 12,684.12 | 22,536.53 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 70,000.00 | 37,000.00 | 15,000.00 | 31,000.00 |
| Transfers (except to sinking funds) and refunds | 313.04 | 950.49 | 123.46 | 210.46 |
| Agency, trust, and investment | 11,870.64 | 10,415.18 | 4,850.32 | 6,469.49 |
| Total payments | \$213,743.87 | \$144,370.43 | \$81,536.89 | \$115,285.21 |
| <i>Balance on hand, including funds</i> | <i>20,068.80</i> | <i>19,632.76</i> | <i>8,204.00</i> | <i>8,507.76</i> |
| GRAND TOTAL | \$233,812.67 | \$164,003.19 | \$89,740.89 | \$123,792.97 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Brookfield POPULATION 1,401 | Russell POPULATION 1,398 | Sudbury POPULATION 1,394 | West Newbury POPULATION 1,337 |
|--|-----------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| REVENUE. | \$53,409.03 | \$83,091.92 | \$56,738.83 | \$51,433.70 |
| General | 45,412.23 | 73,539.16 | 47,096.69 | 46,980.19 |
| <i>Taxes</i> | <i>37,842.77</i> | <i>67,329.61</i> | <i>44,055.14</i> | <i>38,443.02</i> |
| Property, poll, and income | 34,114.85 | 48,257.88 | 42,394.47 | 37,532.37 |
| Corporation, bank, etc. | 3,727.92 | 19,071.73 | 1,660.67 | 910.65 |
| <i>Licenses and permits</i> | <i>—</i> | <i>56.00</i> | <i>61.00</i> | <i>42.00</i> |
| <i>Fines and forfeits</i> | <i>110.00</i> | <i>571.17</i> | <i>129.15</i> | <i>95.00</i> |
| <i>Grants and gifts</i> | <i>7,459.46</i> | <i>5,582.38</i> | <i>2,851.40</i> | <i>8,400.17</i> |
| For expenses | 7,459.46 | 2,388.80 | 2,851.40 | 6,400.17 |
| For outlays | — | 3,193.58 | — | 2,000.00 |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 7,996.80 | 9,552.76 | 9,642.14 | 4,453.51 |
| <i>Special assessments</i> | <i>54.10</i> | <i>—</i> | <i>106.00</i> | <i>288.32</i> |
| To meet expenses | 54.10 | — | 106.00 | 288.32 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>4,146.60</i> | <i>2,987.11</i> | <i>16,332.17</i> | <i>2,743.29</i> |
| General government | 750.50 | 274.50 | 90.20 | 62.65 |
| Protection of persons and property | 3.40 | 59.43 | 350.92 | 200.42 |
| Health and sanitation | — | 103.57 | — | — |
| Highways | — | 10.91 | 4,230.88 | 45.00 |
| Charities | 981.70 | 1,658.23 | 421.59 | 692.50 |
| Soldiers' benefits | 384.00 | 72.00 | 120.00 | 864.00 |
| Schools | 1,158.35 | 103.40 | 429.76 | — |
| Libraries | 61.04 | 21.48 | 22.00 | 23.65 |
| Recreation | — | — | — | — |
| Unclassified | 807.61 | 683.59 | 1666.82 | 855.07 |
| <i>Public service enterprises</i> | <i>2,351.45</i> | <i>5,726.96</i> | <i>58.60</i> | <i>—</i> |
| Electric light | — | 2,104.15 | — | — |
| Water | 2,351.45 | 3,622.81 | 58.50 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>617.13</i> | <i>40.15</i> | <i>335.03</i> | <i>—</i> |
| <i>Interest</i> | <i>827.52</i> | <i>798.54</i> | <i>2,810.44</i> | <i>1,421.90</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 499.55 | — | 1,814.09 | 617.09 |
| All other | 327.97 | 798.54 | 996.35 | 804.81 |
| NON-REVENUE. | \$36,435.99 | \$65,138.15 | \$68,691.41 | \$62,918.92 |
| Offsets to outlays | 1,000.00 | 5,720.89 | 7,898.94 | 4,000.00 |
| <i>Departmental</i> | <i>1,000.00</i> | <i>5,505.00</i> | <i>7,898.94</i> | <i>4,000.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>215.89</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 30,000.00 | 50,000.00 | 51,750.00 | 53,000.00 |
| <i>Loans, general purposes</i> | <i>4,000.00</i> | <i>—</i> | <i>—</i> | <i>6,000.00</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>26,000.00</i> | <i>50,000.00</i> | <i>51,750.00</i> | <i>47,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | 996.89 | 50.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>996.89</i> | <i>50.00</i> |
| Refunds | 194.20 | 357.10 | 412.14 | 41.90 |
| Agency, trust, and investment | 5,241.79 | 9,060.16 | 7,633.44 | 5,827.02 |
| <i>Taxes and licenses for State</i> | <i>2,200.00</i> | <i>5,611.85</i> | <i>3,700.00</i> | <i>2,106.00</i> |
| <i>Taxes for county</i> | <i>1,788.00</i> | <i>3,308.16</i> | <i>2,944.38</i> | <i>1,945.19</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,253.79</i> | <i>140.15</i> | <i>989.06</i> | <i>1,775.83</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$54,409.03 | \$88,812.81 | \$64,637.77 | \$55,433.70 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 30,000.00 | 50,000.00 | 51,750.00 | 53,000.00 |
| Transfers and refunds | 194.20 | 357.10 | 1,409.03 | 91.90 |
| Agency, trust, and investment | 5,241.79 | 9,060.16 | 7,633.44 | 5,827.02 |
| Total receipts | \$89,845.02 | \$148,230.07 | \$125,430.24 | \$114,352.62 |
| Balance on hand, including funds | 1,690.27 | 13,872.55 | 15,747.77 | 7,165.91 |
| GRAND TOTAL | \$91,544.29 | \$162,102.62 | \$141,178.01 | \$121,518.53 |

¹ Includes \$5.05 from administration of trust funds.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Brookfield POPULATION 1,401 | Russell POPULATION 1,398 | Sudbury POPULATION 1,394 | West Newbury POPULATION 1,337 |
|--|-----------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Maintenance | \$47,698.38 | \$54,262.50 | \$51,396.68 | \$47,415.09 |
| <i>Departmental</i> | <i>44,731.85</i> | <i>60,660.77</i> | <i>60,410.24</i> | <i>47,415.09</i> |
| General government | 4,459.05 | 4,777.62 | 1,824.94 | 3,421.64 |
| Protection of persons and property | 1,953.41 | 1,397.60 | 2,753.29 | 4,107.76 |
| Health and sanitation | 785.10 | 1,159.25 | 646.88 | 934.68 |
| Highways | 10,197.77 | 10,512.92 | 15,684.68 | 12,781.46 |
| Charities | 2,830.37 | 2,402.03 | 2,570.57 | 1,589.25 |
| Soldiers' benefits | 540.00 | 72.00 | 120.00 | 1,183.00 |
| Schools | 21,756.92 | 29,440.18 | 22,779.67 | 21,903.53 |
| Libraries | 1,869.03 | 630.19 | 1,448.20 | 692.31 |
| Recreation | 50.00 | 93.95 | — | 82.05 |
| Pensions | — | — | 300.00 | — |
| Unclassified | 290.20 | 165.03 | 2,282.01 | 719.41 |
| <i>Public service enterprises</i> | <i>2,351.45</i> | <i>3,449.48</i> | <i>585.46</i> | — |
| Electric light | — | 1,972.20 | — | — |
| Water | 2,351.45 | 1,477.28 | 585.46 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>615.08</i> | <i>162.25</i> | <i>335.03</i> | — |
| <i>Administration of trust funds</i> | — | — | <i>65.95</i> | — |
| Interest | 1,202.64 | 8,359.08 | 2,162.50 | 1,916.35 |
| <i>Loans, general purposes</i> | <i>962.64</i> | <i>5,945.46</i> | <i>2,162.50</i> | <i>1,916.35</i> |
| <i>Loans, public service enterprises</i> | <i>240.00</i> | <i>2,413.63</i> | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 7,925.00 | 13,845.38 | 8,762.78 | 13,896.10 |
| <i>Departmental</i> | <i>7,925.00</i> | <i>9,482.17</i> | <i>8,762.78</i> | <i>13,896.10</i> |
| General government | 155.00 | — | — | 242.50 |
| Protection of persons and property | 6,270.00 | — | — | — |
| Health and sanitation | — | — | — | 7,496.59 |
| Highways | 1,500.00 | 9,482.17 | 8,762.78 | 6,000.23 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 156.78 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | — | <i>4,363.21</i> | — | — |
| Electric light | — | 335.10 | — | — |
| Water | — | 4,028.11 | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 25,000.00 | 61,100.00 | 62,000.00 | 47,500.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | <i>2,000.00</i> | <i>11,100.00</i> | <i>2,000.00</i> | <i>2,500.00</i> |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>23,000.00</i> | <i>50,000.00</i> | <i>60,000.00</i> | <i>45,000.00</i> |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | — | — | 996.89 | 50.00 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | — | — | <i>996.89</i> | <i>50.00</i> |
| Refunds | 194.20 | 357.10 | 412.14 | 41.90 |
| Agency, trust, and investment | 5,251.72 | 9,060.16 | 7,816.55 | 5,888.19 |
| <i>Taxes and licenses for State</i> | <i>2,200.00</i> | <i>5,611.85</i> | <i>3,700.00</i> | <i>2,106.00</i> |
| <i>Taxes for county</i> | <i>1,788.00</i> | <i>3,308.16</i> | <i>2,944.38</i> | <i>1,945.19</i> |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>1,263.72</i> | <i>140.15</i> | <i>1,172.17</i> | <i>1,837.00</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$48,901.02 | \$62,621.58 | \$53,559.18 | \$49,331.44 |
| Permanent debt (except from sinking funds) | 2,000.00 | 11,100.00 | 2,000.00 | 2,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 7,925.00 | 13,845.38 | 8,762.78 | 13,896.10 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 23,000.00 | 50,000.00 | 60,000.00 | 45,000.00 |
| Transfers (except to sinking funds) and refunds | 194.20 | 357.10 | 1,409.03 | 91.90 |
| Agency, trust, and investment | 5,251.72 | 9,060.16 | 7,816.55 | 5,888.19 |
| Total payments | \$87,271.94 | \$146,984.22 | \$133,547.54 | \$116,707.63 |
| <i>Balance on hand, including funds</i> | <i>4,272.35</i> | <i>15,118.40</i> | <i>7,630.47</i> | <i>4,810.90</i> |
| GRAND TOTAL | \$91,544.29 | \$162,102.62 | \$141,178.01 | \$121,518.53 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Erving POPULATION 1,334 | Lynnfield POPULATION 1,331 | Oak Bluffs POPULATION 1,314 | West Brookfield POPULATION 1,314 |
|---|-------------------------------|----------------------------------|-----------------------------------|---|
| REVENUE. | \$58,365.28 | \$66,945.10 | \$87,696.71 | \$53,611.87 |
| General | 53,907.89 | 63,122.18 | 84,452.48 | 42,091.11 |
| Taxes | 49,333.57 | 57,970.57 | 82,132.56 | 32,261.25 |
| Property, poll, and income | 33,827.56 | 57,157.38 | 81,032.79 | 31,426.73 |
| Corporation, bank, etc. | 15,506.01 | 813.19 | 1,099.77 | 834.52 |
| Licenses and permits | — | 106.00 | 766.00 | 16.00 |
| Fines and forfeits | 25.00 | 50.00 | 343.24 | 85.50 |
| Grants and gifts | 4,549.32 | 4,995.61 | 1,205.68 | 9,728.36 |
| For expenses | 4,549.32 | 4,995.61 | 1,205.68 | 9,728.36 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 4,457.39 | 3,822.92 | 3,244.23 | 11,520.76 |
| Special assessments | 908.66 | 220.75 | 512.00 | 95.08 |
| To meet expenses | — | 220.75 | — | 95.08 |
| To meet outlays | 908.66 | — | 512.00 | — |
| Privileges | — | — | — | — |
| Departmental | 2,862.03 | 1,809.55 | 1,983.07 | 4,709.04 |
| General government | 597.59 | 191.00 | 221.45 | 614.00 |
| Protection of persons and property | 42.67 | 237.99 | 132.54 | 29.91 |
| Health and sanitation | 16.00 | 245.72 | 139.29 | — |
| Highways | 21.40 | 10.80 | 9.06 | 39.20 |
| Charities | 1,295.78 | — | 27.96 | 2,439.31 |
| Soldiers' benefits | 48.00 | 240.00 | 288.00 | 684.00 |
| Schools | 89.25 | 100.00 | 213.75 | 58.33 |
| Libraries | — | 49.85 | 259.98 | 90.25 |
| Recreation | — | — | — | — |
| Unclassified | 751.34 | 734.19 | 691.04 | 754.04 |
| Public service enterprises | — | — | — | 4,946.32 |
| Electric light | — | — | — | — |
| Water | — | — | — | 4,946.32 |
| All other | — | — | — | — |
| Cemeteries | 15.00 | 258.65 | 78.64 | 435.85 |
| Interest | 671.70 | 1,533.97 | 670.52 | 1,334.47 |
| On sinking funds | 190.15 | — | — | — |
| On trust and investment funds | 6.20 | 468.80 | 541.76 | 792.82 |
| All other | 475.35 | 1,065.17 | 128.76 | 541.65 |
| NON-REVENUE. | \$90,082.45 | \$48,949.09 | \$73,502.66 | \$49,105.28 |
| Offsets to outlays | 10,019.20 | — | — | — |
| Departmental | 10,019.20 | — | — | — |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 62,000.00 | 40,000.00 | 61,000.00 | 39,500.00 |
| Loans, general purposes | 27,000.00 | 10,000.00 | 11,000.00 | 14,500.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 35,000.00 | 30,000.00 | 50,000.00 | 25,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | — |
| Transfers | 4,357.75 | 759.26 | 12.58 | 218.60 |
| From sinking funds | 4,000.00 | — | — | — |
| All other | 357.75 | 759.26 | 12.58 | 218.60 |
| Refunds | 469.33 | 130.98 | 352.20 | 44.83 |
| Agency, trust, and investment | 13,236.17 | 8,058.85 | 12,137.88 | 9,341.85 |
| Taxes and licenses for State | 3,808.80 | 3,600.00 | 4,714.88 | 2,400.00 |
| Taxes for county | 5,138.46 | 3,241.98 | 7,192.36 | 1,951.00 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 4,288.92 | 1,316.87 | 230.64 | 4,990.85 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$68,384.48 | \$66,945.10 | \$87,696.71 | \$53,611.87 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 62,000.00 | 40,000.00 | 61,000.00 | 39,500.00 |
| Transfers and refunds | 4,827.08 | 890.24 | 364.78 | 263.43 |
| Agency, trust, and investment | 13,236.17 | 8,058.85 | 12,137.88 | 9,341.85 |
| Total receipts | \$148,447.73 | \$115,894.19 | \$161,199.37 | \$102,717.15 |
| Balance on hand, including funds | 19,372.22 | 533.32 | 1,771.22 | 9,402.62 |
| GRAND TOTAL | \$167,819.95 | \$116,427.51 | \$162,970.59 | \$112,119.77 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Erving POPULATION 1,334 | Lynnfield POPULATION 1,331 | Oak Bluffs POPULATION 1,314 | West Brookfield POPULATION 1,314 |
|--|-------------------------------|----------------------------------|-----------------------------------|---|
| Maintenance | \$47,108.57 | \$56,477.32 | \$71,491.32 | \$51,821.07 |
| <i>Departmental</i> | <i>46,874.98</i> | <i>55,888.78</i> | <i>69,879.04</i> | <i>47,589.19</i> |
| General government | 4,821.77 | 4,242.98 | 6,536.89 | 2,923.97 |
| Protection of persons and property | 2,280.97 | 5,883.77 | 8,391.61 | 2,194.57 |
| Health and sanitation | 1,470.90 | 1,002.89 | 5,480.25 | 727.91 |
| Highways | 6,689.68 | 14,377.03 | 9,649.29 | 12,931.68 |
| Charities | 2,718.72 | 1,075.22 | 7,963.45 | 4,586.53 |
| Soldiers' benefits | 211.90 | 252.00 | 332.00 | 985.90 |
| Schools | 27,507.35 | 27,332.03 | 22,529.61 | 20,268.00 |
| Libraries | 300.41 | 1,119.96 | 1,032.84 | 1,820.95 |
| Recreation | — | 246.00 | 5,930.03 | 268.18 |
| Pensions | — | — | — | — |
| Unclassified | 873.28 | 356.90 | 2,033.07 | 881.50 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>3,580.27</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 3,580.27 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>233.59</i> | <i>588.54</i> | <i>1,612.28</i> | <i>651.61</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 687.17 | 1,555.74 | 1,501.09 | 1,952.67 |
| <i>Loans, general purposes</i> | <i>687.17</i> | <i>1,555.74</i> | <i>1,501.09</i> | <i>739.90</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,212.77</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 43,023.80 | 14,747.22 | 16,238.83 | 11,500.00 |
| <i>Departmental</i> | <i>42,503.80</i> | <i>14,547.22</i> | <i>16,238.83</i> | <i>11,500.00</i> |
| General government | 525.77 | — | — | — |
| Protection of persons and property | — | 100.08 | 1,787.39 | 6,000.00 |
| Health and sanitation | 2,387.32 | 12,494.32 | — | — |
| Highways | 2,567.80 | 284.20 | 14,451.44 | 5,500.00 |
| Charities | — | — | — | — |
| Schools | 37,022.91 | 739.85 | — | — |
| Libraries | — | — | — | — |
| Recreation | — | 728.77 | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>520.00</i> | <i>400.00</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 41,000.00 | 33,000.00 | 56,000.00 | 29,000.00 |
| <i>From sinking funds</i> | <i>4,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>2,000.00</i> | <i>3,000.00</i> | <i>6,000.00</i> | <i>2,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>35,000.00</i> | <i>30,000.00</i> | <i>50,000.00</i> | <i>27,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 4,357.75 | 759.26 | 12.58 | 218.60 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>4,357.75</i> | <i>759.26</i> | <i>12.58</i> | <i>218.60</i> |
| Refunds | 469.33 | 130.98 | 352.20 | 44.83 |
| Agency, trust, and investment | 9,674.77 | 8,458.84 | 12,444.29 | 9,341.85 |
| <i>Taxes and licenses for State</i> | <i>3,808.80</i> | <i>3,500.00</i> | <i>4,714.88</i> | <i>2,400.00</i> |
| <i>Taxes for county</i> | <i>5,138.45</i> | <i>3,241.98</i> | <i>7,192.36</i> | <i>1,961.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>727.52</i> | <i>1,716.86</i> | <i>537.05</i> | <i>4,990.85</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$47,795.74 | \$58,033.06 | \$72,992.41 | \$53,773.74 |
| Permanent debt (except from sinking funds) | 2,000.00 | 3,000.00 | 6,000.00 | 2,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 43,023.80 | 14,747.22 | 16,238.83 | 11,500.00 |
| Permanent debt from sinking funds | 4,000.00 | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 35,000.00 | 30,000.00 | 50,000.00 | 27,000.00 |
| Transfers (except to sinking funds) and refunds | 4,827.08 | 890.24 | 364.78 | 263.43 |
| Agency, trust, and investment | 9,674.77 | 8,458.84 | 12,444.29 | 9,341.85 |
| Total payments | \$146,321.39 | \$115,129.36 | \$158,040.31 | \$103,879.02 |
| <i>Balance on hand, including funds</i> | <i>21,498.56</i> | <i>1,298.15</i> | <i>4,930.28</i> | <i>8,240.75</i> |
| GRAND TOTAL | \$167,819.95 | \$116,427.51 | \$162,970.59 | \$112,119.77 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Carver POPULATION 1,306 | Lincoln POPULATION 1,306 | Sunderland POPULATION 1,290 | Marion POPULATION 1,271 |
|---|-------------------------------|--------------------------------|-----------------------------------|-------------------------------|
| REVENUE. | \$67,014.68 | \$88,264.39 | \$46,123.15 | \$132,379.37 |
| General | 62,555.69 | 62,929.42 | 43,707.52 | 109,406.01 |
| Taxes | 54,972.18 | 57,234.83 | 33,674.34 | 107,523.74 |
| Property, poll, and income | 48,598.89 | 52,158.76 | 33,384.39 | 104,237.60 |
| Corporation, bank, etc. | 6,373.29 | 5,076.07 | 289.95 | 3,286.14 |
| Licenses and permits | 32.00 | — | 79.00 | 60.50 |
| Fines and forfeits | 140.00 | 341.70 | 318.10 | 120.00 |
| Grants and gifts | 7,411.51 | 5,352.89 | 9,636.08 | 1,701.77 |
| For expenses | 7,411.51 | 5,352.89 | 9,577.59 | 1,701.77 |
| For outlays | — | — | 58.49 | — |
| All other | — | — | — | — |
| Commercial | 4,458.99 | 25,334.97 | 2,415.63 | 22,973.36 |
| Special assessments | 536.41 | — | — | — |
| To meet expenses | 536.41 | — | — | — |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | 720.50 |
| Departmental | 3,048.46 | 6,453.02 | 1,514.97 | 6,682.65 |
| General government | 139.60 | 40.00 | 14.35 | 281.00 |
| Protection of persons and property | 617.72 | 1,169.60 | 95.14 | 684.96 |
| Health and sanitation | — | 437.10 | — | 2,883.50 |
| Highways | — | 246.75 | 76.50 | 392.75 |
| Charities | 940.77 | — | 514.66 | 107.30 |
| Soldiers' benefits | 200.50 | — | — | 562.50 |
| Schools | 441.80 | 3,893.97 | 90.98 | 872.98 |
| Libraries | 19.95 | 31.27 | — | — |
| Recreation | 7.50 | — | 103.18 | 99.35 |
| Unclassified | 680.62 | 634.33 | 620.16 | 798.31 |
| Public service enterprises | 3.00 | 13,867.74 | — | 14,464.96 |
| Electric light | — | — | — | — |
| Water | — | 13,867.74 | — | 14,464.96 |
| All other | 3.00 | — | — | — |
| Cemeteries | 356.80 | 545.73 | 446.58 | — |
| Interest | 514.32 | 4,468.48 | 454.08 | 1,105.25 |
| On sinking funds | — | 1,499.20 | — | — |
| On trust and investment funds | 60.67 | 2,619.03 | 354.79 | 29.27 |
| All other | 453.65 | 350.25 | 99.29 | 1,075.98 |
| NON-REVENUE. | \$66,282.98 | \$32,476.77 | \$28,867.39 | \$93,686.51 |
| Offsets to outlays | 6,000.00 | 15,000.00 | 1,080.00 | — |
| Departmental | 6,000.00 | 15,000.00 | 1,080.00 | — |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 50,000.00 | — | 23,000.00 | 80,848.00 |
| Loans, general purposes | — | — | — | 5,000.00 |
| Loans, public service enterprises | — | — | — | 35,848.00 |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 50,000.00 | — | 23,000.00 | 40,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | — |
| Transfers | 256.18 | 9,501.49 | — | 181.50 |
| From sinking funds | — | — | — | — |
| All other | 256.18 | 9,501.49 | — | 181.50 |
| Refunds | 31.10 | 62.27 | 63.79 | 64.85 |
| Agency, trust, and investment | 9,995.70 | 7,913.01 | 4,723.60 | 12,592.16 |
| Taxes and licenses for State | 3,700.68 | 3,600.00 | 1,807.02 | 5,700.00 |
| Taxes for county | 4,473.86 | 2,864.80 | 2,434.00 | 6,892.16 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 1,221.66 | 1,448.21 | 482.58 | — |
| All other | 699.50 | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$73,014.68 | \$103,264.39 | \$47,203.15 | \$132,379.37 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 50,000.00 | — | 23,000.00 | 80,848.00 |
| Transfers and refunds | 287.28 | 9,563.76 | 63.79 | 246.35 |
| Agency, trust, and investment | 9,995.70 | 7,913.01 | 4,723.60 | 12,592.16 |
| Total receipts | \$133,297.66 | \$120,741.16 | \$74,990.54 | \$226,065.88 |
| Balance on hand, including funds | 10,681.39 | 46,931.54 | 2,317.53 | 30,712.16 |
| GRAND TOTAL | \$143,979.05 | \$167,672.70 | \$77,308.12 | \$256,778.04 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Carver POPULATION 1,306 | Lincoln POPULATION 1,306 | Sunderland POPULATION 1,290 | Marion POPULATION 1,271 |
|--|-------------------------------|--------------------------------|-----------------------------------|-------------------------------|
| Maintenance | \$48,392.54 | \$72,618.27 | \$38,917.51 | \$97,857.78 |
| <i>Departmental</i> | <i>47,864.06</i> | <i>68,549.72</i> | <i>38,535.11</i> | <i>89,716.89</i> |
| General government | 3,973.91 | 4,634.78 | 1,192.46 | 9,766.38 |
| Protection of persons and property | 3,252.17 | 7,222.03 | 1,112.28 | 9,879.57 |
| Health and sanitation | 1,618.53 | 1,893.80 | 793.50 | 9,914.89 |
| Highways | 13,731.33 | 20,689.67 | 7,469.25 | 21,925.53 |
| Charities | 2,306.97 | 883.75 | 2,893.79 | 2,877.03 |
| Soldiers' benefits | 681.00 | — | — | 639.00 |
| Schools | 21,217.96 | 27,924.62 | 23,889.76 | 30,827.88 |
| Libraries | 265.47 | 1,536.42 | 777.57 | 300.00 |
| Recreation | 241.99 | 1,700.78 | 61.00 | 1,943.97 |
| Pensions | — | — | — | 266.00 |
| Unclassified | 574.73 | 2,063.87 | 345.50 | 1,376.64 |
| <i>Public service enterprises</i> | <i>—</i> | <i>3,508.30</i> | <i>—</i> | <i>8,040.89</i> |
| Electric light | — | — | — | — |
| Water | — | 3,508.30 | — | 7,934.32 |
| All other | — | — | — | 106.57 |
| <i>Cemeteries</i> | <i>528.48</i> | <i>560.25</i> | <i>382.40</i> | <i>100.00</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 1,263.74 | 2,610.08 | 3,259.15 | 3,673.18 |
| <i>Loans, general purposes</i> | <i>1,263.74</i> | <i>315.08</i> | <i>3,259.15</i> | <i>1,333.18</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>2,295.00</i> | <i>—</i> | <i>2,340.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 25,103.84 | 25,084.98 | 2,907.15 | 60,358.85 |
| <i>Departmental</i> | <i>25,103.84</i> | <i>22,925.88</i> | <i>2,907.15</i> | <i>24,079.96</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | — | 321.73 | — |
| Health and sanitation | — | — | 815.40 | — |
| Highways | 23,594.63 | 22,925.88 | 1,500.00 | 18,682.96 |
| Charities | — | — | — | — |
| Schools | 1,180.76 | — | 270.02 | 1,000.00 |
| Libraries | — | — | — | — |
| Recreation | 328.45 | — | — | 3,000.00 |
| Unclassified | — | — | — | 1,397.00 |
| <i>Public service enterprises</i> | <i>—</i> | <i>2,159.10</i> | <i>—</i> | <i>36,278.89</i> |
| Electric light | — | — | — | — |
| Water | — | 2,159.10 | — | 36,278.89 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 51,000.00 | 500.00 | 26,250.00 | 52,117.38 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,000.00</i> | <i>500.00</i> | <i>3,250.00</i> | <i>10,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>50,000.00</i> | <i>—</i> | <i>23,000.00</i> | <i>40,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>2,117.38</i> |
| Transfers | 256.18 | 9,501.49 | — | 181.50 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>256.18</i> | <i>9,501.49</i> | <i>—</i> | <i>181.50</i> |
| Refunds | 31.10 | 62.27 | 63.79 | 64.85 |
| Agency, trust, and investment | 9,981.39 | 11,310.93 | 4,727.14 | 12,621.43 |
| <i>Taxes and licenses for State</i> | <i>3,700.68</i> | <i>3,600.00</i> | <i>1,807.02</i> | <i>5,700.00</i> |
| <i>Taxes for county</i> | <i>4,473.86</i> | <i>2,864.80</i> | <i>2,434.00</i> | <i>6,892.16</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,207.35</i> | <i>4,846.13</i> | <i>486.12</i> | <i>29.27</i> |
| <i>All other</i> | <i>599.60</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$49,656.28 | \$75,228.35 | \$42,176.66 | \$101,530.96 |
| Permanent debt (except from sinking funds) | 1,000.00 | 500.00 | 3,250.00 | 10,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 25,103.84 | 25,084.98 | 2,907.15 | 60,358.85 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 50,000.00 | — | 23,000.00 | 42,117.38 |
| Transfers (except to sinking funds) and refunds | 287.28 | 9,563.76 | 63.79 | 246.35 |
| Agency, trust, and investment | 9,981.39 | 11,310.93 | 4,727.14 | 12,621.43 |
| Total payments | \$136,028.79 | \$121,688.02 | \$76,124.74 | \$226,874.97 |
| Balance on hand, including funds | 7,950.26 | 45,984.68 | 1,183.38 | 29,903.07 |
| GRAND TOTAL | \$143,979.05 | \$167,672.70 | \$77,308.12 | \$256,778.04 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Southwick POPULATION 1,267 | Edgartown POPULATION 1,235 | Whately POPULATION 1,229 | Clarksburg POPULATION 1,222 |
|--|----------------------------------|----------------------------------|--------------------------------|-----------------------------------|
| REVENUE. | \$67,195.85 | \$70,594.30 | \$45,542.13 | \$30,531.92 |
| General | 50,015.23 | 68,526.47 | 43,969.62 | 28,877.18 |
| <i>Taxes</i> | <i>38,325.51</i> | <i>60,268.81</i> | <i>35,886.46</i> | <i>26,356.54</i> |
| Property, poll, and income | 35,063.92 | 59,677.47 | 35,381.75 | 21,511.07 |
| Corporation, bank, etc. | 3,261.59 | 591.34 | 504.71 | 4,845.47 |
| <i>Licenses and permits</i> | <i>16.00</i> | <i>255.00</i> | <i>13.00</i> | <i>24.50</i> |
| <i>Fines and forfeits</i> | <i>637.11</i> | <i>99.07</i> | <i>35.00</i> | <i>10.00</i> |
| <i>Grants and gifts</i> | <i>11,036.61</i> | <i>7,903.59</i> | <i>8,035.16</i> | <i>2,486.14</i> |
| For expenses | 11,036.61 | 2,903.59 | 8,035.16 | 2,486.14 |
| For outlays | — | 5,000.00 | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 17,180.62 | 2,067.83 | 1,572.51 | 1,654.74 |
| <i>Special assessments</i> | — | — | — | — |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | 100.00 | — | — |
| <i>Departmental</i> | <i>1,747.99</i> | <i>1,380.12</i> | <i>1,224.54</i> | <i>1,585.88</i> |
| General government | 106.88 | 82.00 | 61.00 | — |
| Protection of persons and property | 20.23 | 11.16 | 107.05 | 6.48 |
| Health and sanitation | — | — | — | — |
| Highways | 533.00 | — | 9.54 | 42.60 |
| Charities | 74.72 | 98.50 | 182.00 | 907.10 |
| Soldiers' benefits | 102.00 | 256.00 | 138.00 | 4.00 |
| Schools | — | 106.05 | 144.06 | 19.00 |
| Libraries | 29.77 | 194.00 | 7.35 | — |
| Recreation | — | — | — | — |
| Unclassified | 881.39 | 632.41 | 575.54 | 606.70 |
| <i>Public service enterprises</i> | <i>13,248.08</i> | — | — | — |
| Electric light | 13,248.08 | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>87.00</i> | <i>341.75</i> | <i>86.32</i> | — |
| <i>Interest</i> | <i>2,097.55</i> | <i>245.96</i> | <i>261.65</i> | <i>68.86</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 989.89 | 113.75 | 119.19 | — |
| All other | 1,107.66 | 132.21 | 142.46 | 68.86 |
| NON-REVENUE. | \$48,742.98 | \$111,506.66 | \$23,245.98 | \$14,374.64 |
| Offsets to outlays | — | 484.61 | 3,500.00 | — |
| <i>Departmental</i> | — | 484.61 | 3,500.00 | — |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 43,000.00 | 102,204.60 | 15,000.00 | 11,022.50 |
| <i>Loans, general purposes</i> | — | <i>93,000.00</i> | — | <i>9,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>43,000.00</i> | <i>9,000.00</i> | <i>15,000.00</i> | <i>2,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | <i>204.60</i> | — | <i>22.50</i> |
| Transfers | 241.00 | — | 119.19 | — |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 241.00 | — | 119.19 | — |
| Refunds | 345.84 | 126.04 | 3.47 | 6.50 |
| Agency, trust, and investment | 5,156.14 | 8,691.41 | 4,623.32 | 3,345.64 |
| <i>Taxes and licenses for State</i> | <i>2,600.00</i> | <i>3,208.70</i> | <i>1,863.00</i> | <i>1,600.00</i> |
| <i>Taxes for county</i> | <i>1,535.93</i> | <i>4,783.88</i> | <i>2,434.00</i> | <i>1,745.64</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>1,020.21</i> | <i>698.83</i> | <i>386.32</i> | — |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$67,195.85 | \$71,078.91 | \$49,042.13 | \$30,531.92 |
| Premiums | — | 204.60 | — | 22.50 |
| Municipal indebtedness | 43,000.00 | 102,000.00 | 15,000.00 | 11,000.00 |
| Transfers and refunds | 586.84 | 126.04 | 122.66 | 6.50 |
| Agency, trust, and investment | 5,156.14 | 8,691.41 | 4,623.32 | 3,345.64 |
| Total receipts | \$115,938.83 | \$182,100.96 | \$68,788.11 | \$44,906.56 |
| Balance on hand, including funds | 1,350.48 | 14,532.78 | 4,779.66 | 3,990.07 |
| GRAND TOTAL | \$117,289.31 | \$196,633.74 | \$73,567.77 | \$48,896.63 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Southwick POPULATION 1,267 | Edgartown POPULATION 1,235 | Whately POPULATION 1,229 | Clarksburg POPULATION 1,222 |
|--|----------------------------------|----------------------------------|--------------------------------|-----------------------------------|
| Maintenance | \$53,619.10 | \$55,509.17 | \$38,872.94 | \$20,716.42 |
| <i>Departmental</i> | <i>47,899.24</i> | <i>54,763.95</i> | <i>38,582.92</i> | <i>20,716.42</i> |
| General government | 4,569.23 | 6,789.22 | 2,350.79 | 1,215.13 |
| Protection of persons and property | 1,963.31 | 6,103.67 | 1,485.27 | 301.56 |
| Health and sanitation | 944.26 | 1,286.58 | 423.75 | 415.30 |
| Highways | 12,616.13 | 11,079.58 | 10,656.09 | 4,646.42 |
| Charities | 938.37 | 6,411.40 | 353.25 | 1,566.51 |
| Soldiers' benefits | 120.00 | 140.00 | 138.00 | — |
| Schools | 24,829.66 | 19,457.88 | 22,602.67 | 12,303.15 |
| Libraries | 666.28 | 1,953.17 | 278.10 | 44.36 |
| Recreation | 150.00 | 449.80 | — | — |
| Pensions | — | — | — | — |
| Unclassified | 1,102.00 | 1,087.65 | 295.00 | 223.99 |
| <i>Public service enterprises</i> | <i>5,160.60</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | 5,160.60 | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>559.26</i> | <i>745.22</i> | <i>290.02</i> | <i>—</i> |
| Administration of trust funds | — | — | — | — |
| Interest | 2,597.49 | 178.61 | 1,621.37 | 439.15 |
| <i>Loans, general purposes</i> | <i>1,199.99</i> | <i>178.61</i> | <i>1,621.37</i> | <i>439.15</i> |
| <i>Loans, public service enterprises</i> | <i>1,397.50</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,342.80 | 28,407.69 | 7,461.03 | 4,094.97 |
| <i>Departmental</i> | <i>—</i> | <i>28,407.69</i> | <i>7,461.03</i> | <i>4,094.97</i> |
| General government | — | — | 689.73 | — |
| Protection of persons and property | — | — | — | 275.00 |
| Health and sanitation | — | — | — | — |
| Highways | — | 966.15 | 6,500.00 | 405.97 |
| Charities | — | — | — | — |
| Schools | — | 27,441.54 | 271.30 | 3,414.00 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>1,342.80</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | 1,342.80 | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 37,900.00 | 9,899.90 | 19,000.00 | 3,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>2,900.00</i> | <i>899.90</i> | <i>4,000.00</i> | <i>1,500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>35,000.00</i> | <i>9,000.00</i> | <i>15,000.00</i> | <i>2,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 241.00 | — | 119.19 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>241.00</i> | <i>—</i> | <i>119.19</i> | <i>—</i> |
| Refunds | 345.84 | 126.04 | 3.47 | 6.50 |
| Agency, trust, and investment | 6,086.83 | 8,691.41 | 4,623.32 | 3,345.64 |
| <i>Taxes and licenses for State</i> | <i>2,600.00</i> | <i>3,203.70</i> | <i>1,803.00</i> | <i>1,600.00</i> |
| <i>Taxes for county</i> | <i>1,535.93</i> | <i>4,783.88</i> | <i>2,434.00</i> | <i>1,745.64</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,950.90</i> | <i>698.83</i> | <i>386.32</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$56,216.59 | \$55,687.78 | \$40,494.31 | \$21,155.57 |
| Permanent debt (except from sinking funds) | 2,900.00 | 899.90 | 4,000.00 | 1,500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,342.80 | 28,407.69 | 7,461.03 | 4,094.97 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 35,000.00 | 9,000.00 | 15,000.00 | 2,000.00 |
| Transfers (except to sinking funds) and refunds | 586.84 | 126.04 | 122.66 | 6.50 |
| Agency, trust, and investment | 6,086.83 | 8,691.41 | 4,623.32 | 3,345.64 |
| Total payments | \$102,133.06 | \$102,812.82 | \$71,701.32 | \$32,102.68 |
| <i>Balance on hand, including funds</i> | <i>16,156.25</i> | <i>93,820.92</i> | <i>1,866.45</i> | <i>16,793.95</i> |
| GRAND TOTAL | \$117,289.31 | \$196,633.74 | \$73,567.77 | \$48,896.63 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Norfolk POPULATION 1,213 | West Stockbridge POPULATION 1,212 | Stow POPULATION 1,185 | Lanesborough POPULATION 1,181 |
|--|--------------------------------|--|-----------------------------|-------------------------------------|
| REVENUE. | \$54,566.71 | \$49,610.77 | \$52,613.57 | \$32,165.83 |
| General | 50,228.35 | 48,405.82 | 47,297.22 | 28,929.98 |
| <i>Taxes</i> | <i>40,542.42</i> | <i>35,957.06</i> | <i>40,876.19</i> | <i>20,590.49</i> |
| Property, poll, and income | 36,272.86 | 32,800.24 | 36,405.05 | 20,169.38 |
| Corporation, bank, etc. | 4,269.56 | 3,156.82 | 4,471.14 | 421.11 |
| <i>Licenses and permits</i> | <i>42.00</i> | <i>—</i> | <i>20.00</i> | <i>71.00</i> |
| <i>Fines and forfeits</i> | <i>105.00</i> | <i>71.54</i> | <i>15.00</i> | <i>164.46</i> |
| <i>Grants and gifts</i> | <i>9,538.93</i> | <i>12,377.22</i> | <i>6,386.03</i> | <i>8,114.03</i> |
| For expenses | 9,538.93 | 12,377.22 | 6,352.16 | 8,114.03 |
| For outlays | — | — | 33.87 | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 4,338.36 | 1,204.95 | 5,316.35 | 3,235.85 |
| <i>Special assessments</i> | <i>325.30</i> | <i>—</i> | <i>142.85</i> | <i>—</i> |
| To meet expenses | 325.30 | — | 142.85 | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>3,332.68</i> | <i>978.70</i> | <i>1,470.14</i> | <i>2,409.13</i> |
| General government | — | 91.00 | 270.00 | 191.75 |
| Protection of persons and property | 202.45 | 19.27 | 346.32 | 12.89 |
| Health and sanitation | — | — | — | — |
| Highways | 2,400.00 | — | — | — |
| Charities | — | — | 63.00 | 1,290.00 |
| Soldiers' benefits | 144.00 | 72.00 | 96.00 | 240.00 |
| Schools | 5.00 | — | 33.93 | 64.75 |
| Libraries | 6.60 | — | 14.00 | — |
| Recreation | — | 145.00 | — | — |
| Unclassified | 574.63 | 651.43 | 646.89 | 609.74 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>17.20</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | 17.20 | — |
| <i>Cemeteries</i> | <i>—</i> | <i>99.84</i> | <i>305.20</i> | <i>8.65</i> |
| <i>Interest</i> | <i>680.38</i> | <i>126.41</i> | <i>3,380.96</i> | <i>818.07</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 90.00 | — | 3,096.30 | 416.09 |
| All other | 590.38 | 126.41 | 284.66 | 401.98 |
| NON-REVENUE. | \$35,581.33 | \$36,449.90 | \$28,187.12 | \$15,505.76 |
| Offsets to outlays | 5,267.70 | 10,799.96 | — | — |
| <i>Departmental</i> | <i>5,267.70</i> | <i>10,799.96</i> | <i>—</i> | <i>—</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 25,000.00 | 20,000.00 | 20,000.00 | 11,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>25,000.00</i> | <i>20,000.00</i> | <i>20,000.00</i> | <i>11,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 21.04 | — | 1,958.94 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 21.04 | — | 1,958.94 | — |
| Refunds | 376.21 | 1,766.67 | 100.00 | 215.26 |
| Agency, trust, and investment | 4,916.38 | 3,883.27 | 6,128.18 | 4,290.50 |
| <i>Taxes and licenses for State</i> | <i>2,601.00</i> | <i>1,701.97</i> | <i>2,800.00</i> | <i>1,818.00</i> |
| <i>Taxes for county</i> | <i>2,415.38</i> | <i>1,854.75</i> | <i>2,228.18</i> | <i>1,963.85</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>326.55</i> | <i>1,100.00</i> | <i>508.65</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$59,834.41 | \$60,410.73 | \$52,613.57 | \$32,165.83 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 25,000.00 | 20,000.00 | 20,000.00 | 11,000.00 |
| Transfers and refunds | 397.25 | 1,766.67 | 2,058.94 | 215.26 |
| Agency, trust, and investment | 4,916.38 | 3,883.27 | 6,128.18 | 4,290.50 |
| Total receipts | \$90,148.04 | \$86,060.67 | \$80,800.69 | \$47,671.59 |
| <i>Balance on hand, including funds</i> | <i>28,926.09</i> | <i>5,503.87</i> | <i>9,677.24</i> | <i>648.33</i> |
| GRAND TOTAL | \$119,074.13 | \$91,564.54 | \$90,477.93 | \$48,319.92 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Norfolk POPULATION 1,213 | West Stockbridge POPULATION 1,212 | Stow POPULATION 1,185 | Lanesborough POPULATION 1,181 |
|--|--------------------------------|--|-----------------------------|-------------------------------------|
| Maintenance | \$51,531.57 | \$34,048.66 | \$45,623.14 | \$30,494.63 |
| <i>Departmental</i> | <i>51,531.57</i> | <i>33,374.66</i> | <i>44,743.43</i> | <i>30,289.23</i> |
| General government | 2,394.15 | 2,011.25 | 2,666.83 | 2,668.28 |
| Protection of persons and property | 4,158.76 | 128.09 | 1,915.68 | 197.75 |
| Health and sanitation | 1,005.72 | 814.01 | 421.24 | 477.21 |
| Highways | 15,823.97 | 7,467.75 | 14,143.27 | 7,918.69 |
| Charities | 2,582.91 | 1,171.13 | 2,185.58 | 1,250.56 |
| Soldiers' benefits | 144.00 | 72.00 | 388.00 | 114.00 |
| Schools | 24,200.00 | 18,860.00 | 21,021.92 | 16,822.22 |
| Libraries | 420.00 | 412.94 | 479.64 | 293.02 |
| Recreation | 331.94 | 960.17 | 82.64 | — |
| Pensions | — | — | — | — |
| Unclassified | 470.12 | 1,477.32 | 1,438.63 | 547.50 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>51.20</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | 51.20 | — |
| <i>Cemeteries</i> | <i>—</i> | <i>674.00</i> | <i>816.76</i> | <i>205.40</i> |
| Administration of trust funds | — | — | 11.75 | — |
| Interest | 1,140.62 | 260.32 | 654.63 | 459.15 |
| <i>Loans, general purposes</i> | <i>1,140.62</i> | <i>260.32</i> | <i>654.63</i> | <i>459.15</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 10,870.70 | 22,012.51 | 5,485.58 | 777.00 |
| <i>Departmental</i> | <i>10,870.70</i> | <i>22,012.51</i> | <i>5,485.58</i> | <i>777.00</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | — | 2,127.75 | — |
| Health and sanitation | — | — | — | — |
| Highways | 10,441.56 | 22,012.51 | 275.00 | 80.00 |
| Charities | — | — | — | — |
| Schools | 429.14 | — | 2,283.33 | 697.00 |
| Libraries | — | — | — | — |
| Recreation | — | — | 799.50 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 20,000.00 | 23,000.00 | 22,000.00 | 11,980.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>2,000.00</i> | <i>980.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>20,000.00</i> | <i>23,000.00</i> | <i>20,000.00</i> | <i>11,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 21.04 | — | 1,958.94 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>21.04</i> | <i>—</i> | <i>1,958.94</i> | <i>—</i> |
| Refunds | 376.21 | 1,766.67 | 100.00 | 215.26 |
| Agency, trust, and investment | 5,006.38 | 3,879.74 | 6,145.11 | 4,291.60 |
| <i>Taxes and licenses for State</i> | <i>2,501.00</i> | <i>1,701.97</i> | <i>2,800.00</i> | <i>1,818.00</i> |
| <i>Taxes for county</i> | <i>2,415.38</i> | <i>1,854.75</i> | <i>2,228.18</i> | <i>1,963.85</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>90.00</i> | <i>323.02</i> | <i>1,116.93</i> | <i>509.75</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$52,672.19 | \$34,308.98 | \$46,277.77 | \$30,953.78 |
| Permanent debt (except from sinking funds) | — | — | 2,000.00 | 980.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 10,870.70 | 22,012.51 | 5,485.58 | 777.00 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 20,000.00 | 23,000.00 | 20,000.00 | 11,000.00 |
| Transfers (except to sinking funds) and refunds | 397.25 | 1,766.67 | 2,058.94 | 215.26 |
| Agency, trust, and investment | 5,006.38 | 3,879.74 | 6,145.11 | 4,291.60 |
| Total payments | \$88,946.52 | \$84,967.90 | \$81,967.40 | \$48,217.64 |
| <i>Balance on hand, including funds</i> | <i>30,127.61</i> | <i>6,596.64</i> | <i>8,510.53</i> | <i>102.28</i> |
| GRAND TOTAL | \$119,074.13 | \$91,564.54 | \$90,477.93 | \$48,319.92 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Wenham POPULATION 1,145 | Berkley POPULATION 1,118 | Tyngsborough POPULATION 1,107 | Rochester POPULATION 1,100 |
|---|-------------------------------|--------------------------------|-------------------------------------|----------------------------------|
| REVENUE. | \$64,082.58 | \$30,348.92 | \$52,768.55 | \$40,523.10 |
| General | 59,956.90 | 27,292.98 | 47,361.84 | 38,603.98 |
| Taxes | 69,183.99 | 17,355.20 | 38,937.75 | 27,983.80 |
| Property, poll, and income | 55,902.04 | 17,072.18 | 38,448.67 | 26,330.73 |
| Corporation, bank, etc. | 3,281.95 | 283.02 | 489.08 | 1,653.07 |
| Licenses and permits | 69.00 | 6.00 | 83.30 | 43.00 |
| Fines and forfeits | — | 263.25 | 589.44 | 90.00 |
| Grants and gifts | 703.91 | 9,668.53 | 7,751.35 | 10,487.18 |
| For expenses | 703.91 | 9,668.53 | 7,751.35 | 10,487.18 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 4,125.68 | 3,055.94 | 5,406.71 | 1,919.12 |
| Special assessments | 301.68 | 114.00 | 181.35 | — |
| To meet expenses | 301.68 | 114.00 | 181.35 | — |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 2,560.53 | 2,541.41 | 3,299.25 | 782.82 |
| General government | 41.00 | 27.00 | 200.00 | 39.50 |
| Protection of persons and property | 197.31 | 62.40 | 889.43 | 129.77 |
| Health and sanitation | — | 25.00 | — | — |
| Highways | 65.22 | 1,500.00 | 1,000.00 | — |
| Charities | 1,250.69 | 30.00 | 113.88 | — |
| Soldiers' benefits | 312.00 | 218.00 | 144.00 | 16.00 |
| Schools | 17.55 | 127.06 | 300.49 | — |
| Libraries | 49.23 | 1.80 | 27.88 | 2.26 |
| Recreation | 60.00 | — | — | — |
| Unclassified | 567.53 | 550.15 | 623.57 | 595.29 |
| Public service enterprises | — | — | — | 95.40 |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 95.40 |
| Cemeteries | 436.00 | 78.70 | 183.00 | 126.99 |
| Interest | 827.47 | 321.83 | 1,743.11 | 913.91 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 472.65 | 51.48 | 1,146.54 | 612.53 |
| All other | 354.82 | 270.35 | 596.57 | 301.38 |
| NON-REVENUE. | \$67,198.97 | \$16,213.05 | \$39,005.15 | \$18,726.53 |
| Offsets to outlays | — | — | 4,000.00 | — |
| Departmental | — | — | 4,000.00 | — |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 55,127.73 | 14,000.00 | 30,000.00 | 11,000.00 |
| Loans, general purposes | 15,000.00 | — | — | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 40,000.00 | 14,000.00 | 30,000.00 | 11,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | 127.73 | — | — | — |
| Transfers | 465.20 | — | 1,239.75 | 806.31 |
| From sinking funds | — | — | — | — |
| All other | 465.20 | — | 1,239.75 | 806.31 |
| Refunds | 265.83 | 54.00 | 36.26 | — |
| Agency, trust, and investment | 11,340.21 | 2,159.05 | 3,729.14 | 6,920.22 |
| Taxes and licenses for State | 4,900.00 | 1,300.00 | 1,801.62 | 2,114.90 |
| Taxes for county | 4,638.77 | 740.48 | 1,432.40 | 2,539.22 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 1,901.44 | 118.57 | 495.12 | 2,266.80 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$64,082.58 | \$30,348.92 | \$56,768.55 | \$40,523.10 |
| Premiums | 127.73 | — | — | — |
| Municipal indebtedness | 55,000.00 | 14,000.00 | 30,000.00 | 11,000.00 |
| Transfers and refunds | 731.03 | 54.00 | 1,276.01 | 806.31 |
| Agency, trust, and investment | 11,340.21 | 2,159.05 | 3,729.14 | 6,920.22 |
| Total receipts | \$131,281.55 | \$46,561.97 | \$91,773.70 | \$59,249.63 |
| Balance on hand, including funds | 7,629.53 | 2,530.39 | 9,500.51 | 6,661.66 |
| GRAND TOTAL | \$138,911.08 | \$49,092.36 | \$101,274.21 | \$65,911.29 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Wenham POPULATION 1,145 | Berkley POPULATION 1,118 | Tyngsborough POPULATION 1,107 | Rochester POPULATION 1,100 |
|--|-------------------------------|--------------------------------|-------------------------------------|----------------------------------|
| Maintenance | \$56,467.17 | \$30,736.52 | \$42,989.77 | \$37,415.77 |
| <i>Departmental</i> | <i>55,617.00</i> | <i>30,553.02</i> | <i>42,453.04</i> | <i>37,285.99</i> |
| General government | 4,218.88 | 2,278.33 | 2,659.94 | 2,679.86 |
| Protection of persons and property | 4,911.72 | 1,274.74 | 3,622.92 | 1,092.47 |
| Health and sanitation | 2,412.87 | 1,176.98 | 557.25 | 1,204.65 |
| Highways | 15,863.29 | 9,932.58 | 10,547.26 | 8,436.33 |
| Charities | 1,257.00 | 595.35 | 1,978.53 | 741.00 |
| Soldiers' benefits | 333.00 | 361.27 | 144.00 | — |
| Schools | 24,259.11 | 14,150.97 | 21,276.86 | 21,831.32 |
| Libraries | 1,404.74 | 579.90 | 1,163.48 | 660.06 |
| Recreation | 393.40 | — | — | — |
| Pensions | — | — | — | — |
| Unclassified | 562.99 | 202.90 | 507.80 | 640.30 |
| <i>Public service enterprises</i> | <i>21.02</i> | <i>40.00</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | 21.02 | 40.00 | — | — |
| <i>Cemeteries</i> | <i>829.15</i> | <i>143.50</i> | <i>526.73</i> | <i>129.78</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>5.00</i> | <i>—</i> |
| Interest | 3,022.96 | 323.61 | 1,436.83 | 316.28 |
| <i>Loans, general purposes</i> | <i>3,022.96</i> | <i>323.61</i> | <i>1,436.83</i> | <i>316.28</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 20,478.91 | 20.00 | 8,832.12 | 2,195.52 |
| <i>Departmental</i> | <i>20,478.91</i> | <i>20.00</i> | <i>8,832.12</i> | <i>2,195.52</i> |
| General government | — | — | — | 900.86 |
| Protection of persons and property | 1,009.63 | — | 145.04 | — |
| Health and sanitation | 17,492.05 | — | — | — |
| Highways | 1,437.51 | 20.00 | 7,181.94 | 494.66 |
| Charities | — | — | — | — |
| Schools | 539.72 | — | 1,172.88 | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | 332.26 | 800.00 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 42,500.00 | 12,000.00 | 33,600.00 | 12,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>2,500.00</i> | <i>—</i> | <i>1,600.00</i> | <i>1,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>40,000.00</i> | <i>12,000.00</i> | <i>32,000.00</i> | <i>11,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 465.20 | — | 1,239.75 | 806.31 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>465.20</i> | <i>—</i> | <i>1,239.75</i> | <i>806.31</i> |
| Refunds | 265.83 | 54.00 | 36.26 | — |
| Agency, trust, and investment | 11,347.66 | 2,210.53 | 3,768.69 | 6,723.65 |
| <i>Taxes and licenses for State</i> | <i>4,900.00</i> | <i>1,300.00</i> | <i>1,801.62</i> | <i>2,114.20</i> |
| <i>Taxes for county</i> | <i>4,538.77</i> | <i>740.48</i> | <i>1,432.40</i> | <i>2,539.22</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,908.89</i> | <i>170.05</i> | <i>534.67</i> | <i>2,070.23</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$59,490.13 | \$31,060.13 | \$44,426.60 | \$37,732.05 |
| Permanent debt (except from sinking funds) | 2,500.00 | — | 1,600.00 | 1,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 20,478.91 | 20.00 | 8,832.12 | 2,195.52 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 40,000.00 | 12,000.00 | 32,000.00 | 11,000.00 |
| Transfers (except to sinking funds) and refunds | 731.03 | 54.00 | 1,276.01 | 806.31 |
| Agency, trust, and investment | 11,347.66 | 2,210.53 | 3,768.69 | 6,723.65 |
| Total payments | \$134,547.73 | \$45,344.66 | \$91,903.42 | \$59,457.53 |
| Balance on hand, including funds | 4,363.35 | 3,747.70 | 9,870.79 | 6,453.76 |
| GRAND TOTAL | \$138,911.08 | \$49,092.36 | \$101,274.21 | \$65,911.29 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Orleans POPULATION 1,078 | Berlin POPULATION 1,071 | Hubbardston POPULATION 1,067 | Dover POPULATION 1,044 |
|---|--------------------------------|-------------------------------|------------------------------------|------------------------------|
| REVENUE. | \$44,861.62 | \$38,739.04 | \$52,881.62 | \$86,071.79 |
| General | 33,854.01 | 35,517.78 | 48,447.21 | 81,430.89 |
| Taxes | 32,549.12 | 25,025.06 | 34,219.45 | 79,872.44 |
| Property, poll, and income | 25,034.43 | 24,564.06 | 33,302.06 | 75,887.60 |
| Corporation, bank, etc. | 7,514.69 | 461.00 | 917.39 | 3,984.84 |
| Licenses and permits | 53.50 | 20.00 | 26.00 | 3.50 |
| Fines and forfeits | 130.00 | 55.00 | 8.40 | 36.50 |
| Grants and gifts | 1,116.39 | 10,417.72 | 14,193.36 | 1,505.95 |
| For expenses | 1,116.39 | 10,417.72 | 14,193.36 | 1,505.95 |
| For outlays | — | — | — | — |
| All other | — | — | — | 12.50 |
| Commercial | 11,007.61 | 3,221.26 | 4,434.41 | 4,640.90 |
| Special assessments | 807.99 | 47.49 | — | 179.59 |
| To meet expenses | 807.99 | 47.49 | — | 179.59 |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 6,936.14 | 1,910.13 | 1,972.58 | 3,363.24 |
| General government | 545.75 | 396.95 | — | 416.28 |
| Protection of persons and property | 979.93 | 109.00 | 198.98 | 564.36 |
| Health and sanitation | 944.35 | — | — | — |
| Highways | 348.20 | — | 113.10 | 205.75 |
| Charities | 208.00 | — | — | 17.52 |
| Soldiers' benefits | 126.00 | 432.00 | 450.00 | 168.00 |
| Schools | 3,052.18 | 433.45 | 371.65 | 1,379.42 |
| Libraries | 101.22 | 17.26 | 178.75 | 20.00 |
| Recreation | — | — | 10.00 | 70.00 |
| Unclassified | 630.51 | 521.47 | 650.10 | 521.91 |
| Public service enterprises | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | 5.00 | 498.25 | 2.00 | 200.63 |
| Interest | 3,258.48 | 765.39 | 2,459.83 | 897.44 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 593.62 | 336.91 | 1,003.22 | 227.98 |
| All other | 2,664.86 | 428.48 | 1,456.61 | 669.46 |
| NON-REVENUE. | \$9,388.34 | \$41,679.25 | \$37,595.48 | \$56,055.70 |
| Offsets to outlays | — | 9,098.00 | 2,000.00 | 138.00 |
| Departmental | — | 9,098.00 | 2,000.00 | 138.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | — | 27,000.00 | 30,000.00 | 45,000.00 |
| Loans, general purposes | — | — | — | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | — | 27,000.00 | 30,000.00 | 45,000.00 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | — |
| Transfers | 516.29 | 1,132.78 | 1,107.50 | 45.00 |
| From sinking funds | — | — | — | — |
| All other | 516.29 | 1,132.78 | 1,107.50 | 45.00 |
| Refunds | 21.95 | 76.25 | 126.39 | 39.35 |
| Agency, trust, and investment | 8,850.10 | 4,372.22 | 4,361.59 | 10,833.35 |
| Taxes and licenses for State | 2,800.00 | 1,600.00 | 1,900.00 | 5,106.57 |
| Taxes for county | 5,709.97 | 1,300.00 | 1,544.00 | 4,927.37 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 340.13 | 1,472.22 | 917.59 | 799.41 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$44,861.62 | \$47,837.04 | \$54,881.62 | \$86,209.79 |
| Premiums | — | — | — | — |
| Municipal indebtedness | — | 27,000.00 | 30,000.00 | 45,000.00 |
| Transfers and refunds | 538.24 | 1,209.03 | 1,233.89 | 84.35 |
| Agency, trust, and investment | 8,850.10 | 4,372.22 | 4,361.59 | 10,833.35 |
| Total receipts | \$54,249.96 | \$80,418.29 | \$90,477.10 | \$142,127.49 |
| Balance on hand, including funds | 66,645.41 | 12,640.81 | 9,443.93 | 10,822.39 |
| GRAND TOTAL | \$120,895.37 | \$93,059.10 | \$99,921.03 | \$152,949.88 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Orleans POPULATION 1,078 | Berlin POPULATION 1,071 | Hubbardston POPULATION 1,067 | Dover POPULATION 1,044 |
|--|--------------------------------|-------------------------------|------------------------------------|------------------------------|
| Maintenance | \$51,561.66 | \$31,570.82 | \$46,353.01 | \$66,471.13 |
| <i>Departmental</i> | <i>51,511.66</i> | <i>31,024.53</i> | <i>46,339.01</i> | <i>65,503.57</i> |
| General government | 6,464.24 | 2,101.94 | 1,680.98 | 6,916.76 |
| Protection of persons and property | 5,289.03 | 1,676.16 | 2,745.75 | 6,882.85 |
| Health and sanitation | 3,101.05 | 63.00 | 726.01 | 1,886.54 |
| Highways | 10,078.19 | 8,278.22 | 14,079.45 | 19,884.75 |
| Charities | 1,894.12 | 768.60 | 1,756.36 | 462.86 |
| Soldiers' benefits | 144.00 | 552.00 | 475.00 | 168.00 |
| Schools | 22,269.89 | 16,826.96 | 22,587.80 | 24,674.07 |
| Libraries | 1,046.04 | 365.45 | 1,590.90 | 1,016.75 |
| Recreation | 319.50 | — | 24.20 | 2,373.63 |
| Pensions | — | — | — | — |
| Unclassified | 905.60 | 392.20 | 672.56 | 1,737.36 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>50.00</i> | <i>546.29</i> | <i>14.00</i> | <i>967.56</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | — | 593.77 | 983.35 | 3,765.29 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>593.77</i> | <i>983.35</i> | <i>3,765.29</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 40,623.39 | 12,881.51 | 3,092.53 | 15,098.20 |
| <i>Departmental</i> | <i>40,623.39</i> | <i>12,881.51</i> | <i>3,092.53</i> | <i>14,850.34</i> |
| General government | 876.17 | 485.78 | — | 755.00 |
| Protection of persons and property | 8,426.04 | — | 424.50 | 8,497.50 |
| Health and sanitation | — | — | — | — |
| Highways | 11,087.87 | 11,892.35 | 2,668.03 | 4,358.29 |
| Charities | — | — | — | — |
| Schools | 20,084.56 | 503.38 | — | 240.00 |
| Libraries | 148.75 | — | — | — |
| Recreation | — | — | — | 999.55 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>247.86</i> |
| Municipal indebtedness | — | 29,000.00 | 31,100.00 | 51,139.35 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>1,500.00</i> | <i>6,139.35</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>—</i> | <i>29,000.00</i> | <i>29,600.00</i> | <i>45,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 516.29 | 1,132.78 | 1,107.50 | 45.00 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>516.29</i> | <i>1,132.78</i> | <i>1,107.50</i> | <i>45.00</i> |
| Refunds | 21.95 | 76.25 | 126.39 | 39.35 |
| Agency, trust, and investment | 8,927.43 | 5,520.84 | 4,097.31 | 11,016.33 |
| <i>Taxes and licenses for State</i> | <i>2,800.00</i> | <i>1,600.00</i> | <i>1,900.00</i> | <i>5,106.57</i> |
| <i>Taxes for county</i> | <i>5,709.97</i> | <i>1,800.00</i> | <i>1,544.00</i> | <i>4,927.37</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>417.46</i> | <i>2,620.84</i> | <i>653.31</i> | <i>982.39</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$51,561.66 | \$32,164.59 | \$47,336.36 | \$70,236.42 |
| Permanent debt (except from sinking funds) | — | — | 1,500.00 | 6,139.35 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 40,623.39 | 12,881.51 | 3,092.53 | 15,098.20 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | — | 29,000.00 | 29,600.00 | 45,000.00 |
| Transfers (except to sinking funds) and refunds | 538.24 | 1,209.03 | 1,233.89 | 84.35 |
| Agency, trust, and investment | 8,927.43 | 5,520.84 | 4,097.31 | 11,016.33 |
| Total payments | \$101,650.72 | \$80,775.97 | \$86,860.09 | \$147,574.65 |
| <i>Balance on hand, including funds</i> | <i>19,244.65</i> | <i>12,283.13</i> | <i>13,060.94</i> | <i>5,375.23</i> |
| GRAND TOTAL | \$120,895.37 | \$93,059.10 | \$99,921.03 | \$152,949.88 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Hinsdale POPULATION 1,044 | Mendon POPULATION 1,030 | Harvard POPULATION 996 | New Marlborough POPULATION 991 |
|--|---------------------------------|-------------------------------|------------------------------|---|
| REVENUE. | \$39,897.12 | \$28,719.90 | \$61,360.38 | \$38,911.00 |
| General | 37,356.87 | 26,446.91 | 53,604.44 | 37,020.49 |
| <i>Taxes</i> | <i>27,402.99</i> | <i>19,502.31</i> | <i>43,145.60</i> | <i>27,452.76</i> |
| Property, poll, and income | 26,865.50 | 18,953.33 | 47,483.81 | 26,378.02 |
| Corporation, bank, etc. | 537.49 | 548.98 | 661.79 | 1,074.74 |
| <i>Licenses and permits</i> | <i>55.50</i> | <i>2.00</i> | <i>29.00</i> | <i>112.00</i> |
| <i>Fines and forfeits</i> | <i>496.50</i> | <i>—</i> | <i>—</i> | <i>30.00</i> |
| <i>Grants and gifts</i> | <i>9,401.88</i> | <i>6,942.60</i> | <i>5,428.84</i> | <i>9,425.73</i> |
| For expenses | 9,401.88 | 6,942.60 | 5,159.81 | 9,425.73 |
| For outlays | — | — | 270.00 | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 2,540.25 | 2,272.99 | 7,755.94 | 1,890.51 |
| <i>Special assessments</i> | <i>—</i> | <i>—</i> | <i>21.25</i> | <i>—</i> |
| To meet expenses | — | — | 21.25 | — |
| To meet outlays | — | 100.00 | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>2,387.84</i> | <i>1,831.01</i> | <i>2,860.66</i> | <i>1,768.20</i> |
| General government | 271.83 | 266.50 | 478.10 | 326.50 |
| Protection of persons and property | 19.77 | — | 436.42 | 22.07 |
| Health and sanitation | — | — | 184.70 | — |
| Highways | 11.00 | — | 922.59 | 328.13 |
| Charities | 617.65 | — | — | 216.76 |
| Soldiers' benefits | 216.00 | 156.00 | 72.00 | 168.00 |
| Schools | 635.26 | 847.75 | 90.00 | 168.00 |
| Libraries | — | 37.75 | 61.61 | — |
| Recreation | — | 5.00 | — | — |
| Unclassified | 616.33 | 568.01 | 615.14 | 538.74 |
| <i>Public service enterprises</i> | <i>—</i> | <i>13.30</i> | <i>14.20</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 13.30 | 14.20 | — |
| <i>Cemeteries</i> | <i>35.00</i> | <i>—</i> | <i>929.03</i> | <i>52.50</i> |
| <i>Interest</i> | <i>117.41</i> | <i>278.68</i> | <i>3,930.90</i> | <i>69.81</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | 108.73 | 3,577.40 | 5.72 |
| All other | 117.41 | 169.95 | 353.50 | 64.09 |
| NON-REVENUE. | \$20,185.58 | \$22,982.12 | \$42,283.20 | \$53,103.16 |
| Offsets to outlays | 100.00 | 2,000.00 | 11,246.67 | 7,500.00 |
| <i>Departmental</i> | <i>100.00</i> | <i>2,000.00</i> | <i>11,246.67</i> | <i>7,500.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 16,000.00 | 18,000.00 | 20,000.00 | 40,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>16,000.00</i> | <i>18,000.00</i> | <i>20,000.00</i> | <i>40,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | 3,461.41 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>3,461.41</i> | <i>—</i> |
| Refunds | 216.80 | 15.00 | 62.14 | — |
| Agency, trust, and investment | 3,868.78 | 2,967.12 | 7,512.98 | 5,603.16 |
| <i>Taxes and licenses for State</i> | <i>1,600.00</i> | <i>1,600.00</i> | <i>3,401.77</i> | <i>2,600.00</i> |
| <i>Taxes for county</i> | <i>1,746.64</i> | <i>1,301.00</i> | <i>2,764.00</i> | <i>2,836.67</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>66.12</i> | <i>1,347.21</i> | <i>166.49</i> |
| <i>All other</i> | <i>523.14</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$39,997.12 | \$30,719.90 | \$72,607.05 | \$46,411.00 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 16,000.00 | 18,000.00 | 20,000.00 | 40,000.00 |
| Transfers and refunds | 216.80 | 15.00 | 3,523.55 | — |
| Agency, trust, and investment | 3,868.78 | 2,967.12 | 7,512.98 | 5,603.16 |
| Total receipts | \$60,082.70 | \$51,702.02 | \$103,643.58 | \$92,014.16 |
| Balance on hand, including funds * | 349.48 | 41.16 | 13,783.63 | 8,725.77 |
| GRAND TOTAL | \$60,432.18 | \$51,743.17 | \$117,427.20 | \$100,739.93 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Hinsdale POPULATION 1,044 | Mendon POPULATION 1,030 | Harvard POPULATION 996 | New Marlborough POPULATION 991 |
|--|---------------------------------|-------------------------------|------------------------------|---|
| Maintenance | \$36,895.12 | \$30,121.36 | \$49,382.51 | \$35,687.45 |
| <i>Departmental</i> | <i>36,855.87</i> | <i>30,070.86</i> | <i>48,179.93</i> | <i>35,508.05</i> |
| General government | 1,818.88 | 3,340.88 | 4,996.58 | 2,917.41 |
| Protection of persons and property | 749.69 | 1,367.47 | 2,367.55 | 193.21 |
| Health and sanitation | 413.76 | 338.50 | 2,395.56 | 2,866.55 |
| Highways | 10,636.56 | 8,245.65 | 18,203.32 | 11,637.04 |
| Charities | 2,946.49 | 925.01 | 188.45 | 1,638.18 |
| Soldiers' benefits | 462.00 | 144.00 | 72.00 | 144.00 |
| Schools | 18,880.68 | 14,508.90 | 15,364.71 | 14,466.28 |
| Libraries | 400.00 | 539.99 | 2,265.56 | 518.58 |
| Recreation | — | 25.40 | 1,478.23 | — |
| Pensions | — | — | — | — |
| Unclassified | 547.81 | 634.56 | 847.87 | 1,126.80 |
| <i>Public service enterprises</i> | <i>—</i> | <i>1.00</i> | <i>7.10</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 1.00 | 7.10 | — |
| <i>Cemeteries</i> | <i>39.75</i> | <i>50.00</i> | <i>1,195.48</i> | <i>179.40</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 514.55 | 451.25 | 823.07 | 915.88 |
| <i>Loans, general purposes</i> | <i>514.55</i> | <i>451.25</i> | <i>823.07</i> | <i>915.88</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,500.00 | 2,741.82 | 19,003.67 | 12,323.85 |
| <i>Departmental</i> | <i>1,500.00</i> | <i>2,741.82</i> | <i>19,003.67</i> | <i>12,323.85</i> |
| General government | — | — | 650.00 | — |
| Protection of persons and property | — | — | 1,329.22 | — |
| Health and sanitation | — | — | 364.70 | — |
| Highways | 1,500.00 | 2,499.82 | 16,185.89 | 12,323.85 |
| Charities | — | — | — | — |
| Schools | — | — | 473.86 | — |
| Libraries | — | 242.00 | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 16,000.00 | 14,000.00 | 24,000.00 | 42,100.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>4,000.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>16,000.00</i> | <i>14,000.00</i> | <i>20,000.00</i> | <i>42,100.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | 3,461.41 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>3,461.41</i> | <i>—</i> |
| Refunds | 216.80 | 15.00 | 62.14 | — |
| Agency, trust, and investment | 3,868.78 | 2,950.85 | 8,203.05 | 5,641.38 |
| <i>Taxes and licenses for State</i> | <i>1,600.00</i> | <i>1,600.00</i> | <i>3,401.77</i> | <i>2,600.00</i> |
| <i>Taxes for county</i> | <i>1,745.64</i> | <i>1,301.00</i> | <i>2,764.00</i> | <i>2,836.67</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>49.85</i> | <i>2,037.28</i> | <i>204.71</i> |
| <i>All other</i> | <i>523.14</i> | <i>—</i> | <i>—</i> | <i>—</i> |

RECAPITULATION.

| | | | | |
|---|--------------------|--------------------|---------------------|---------------------|
| Maintenance and interest | \$37,409.67 | \$30,572.61 | \$50,205.58 | \$36,603.33 |
| Permanent debt (except from sinking funds) | — | — | 4,000.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,500.00 | 2,741.82 | 19,003.67 | 12,323.85 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 16,000.00 | 14,000.00 | 20,000.00 | 42,100.00 |
| Transfers (except to sinking funds) and refunds | 216.80 | 15.00 | 3,523.55 | — |
| Agency, trust, and investment | 3,868.78 | 2,950.85 | 8,203.05 | 5,641.38 |
| Total payments | \$58,995.25 | \$50,280.28 | \$104,935.85 | \$96,668.56 |
| <i>Balance on hand, including funds</i> | <i>1,436.93</i> | <i>1,462.89</i> | <i>12,491.35</i> | <i>4,071.37</i> |
| GRAND TOTAL | \$60,432.18 | \$51,743.17 | \$117,427.20 | \$100,739.93 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Boylston POPULATION 970 | Conway POPULATION 931 | East Brookfield POPULATION 929 | Sherborn POPULATION 929 |
|--|-------------------------------|-----------------------------|---|-------------------------------|
| REVENUE. | \$47,807.85 | \$43,771.60 | \$25,122.20 | \$74,717.64 |
| General | 39,154.93 | 37,770.74 | 21,194.38 | 67,518.78 |
| <i>Taxes</i> | <i>26,918.08</i> | <i>23,851.88</i> | <i>18,755.29</i> | <i>61,380.62</i> |
| Property, poll, and income | 26,831.61 | 23,064.36 | 17,993.43 | 59,637.61 |
| Corporation, bank, etc. | 86.47 | 787.52 | 761.86 | 1,743.01 |
| <i>Licenses and permits</i> | <i>5.00</i> | <i>14.00</i> | <i>9.00</i> | <i>8.00</i> |
| <i>Fines and forfeits</i> | <i>62.77</i> | <i>—</i> | <i>84.23</i> | <i>134.60</i> |
| <i>Grants and gifts</i> | <i>12,169.08</i> | <i>13,904.86</i> | <i>2,345.86</i> | <i>5,995.56</i> |
| For expenses | 12,169.08 | 13,904.86 | 2,279.42 | 5,995.56 |
| For outlays | — | — | 66.44 | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 8,652.92 | 6,000.86 | 3,927.82 | 7,198.86 |
| <i>Special assessments</i> | <i>240.61</i> | <i>51.50</i> | <i>—</i> | <i>733.28</i> |
| To meet expenses | 240.61 | 51.50 | — | 733.28 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>823.52</i> | <i>5,746.13</i> | <i>805.65</i> | <i>3,294.58</i> |
| General government | 51.95 | 81.00 | 13.80 | 190.00 |
| Protection of persons and property | 30.06 | — | 23.90 | 200.24 |
| Health and sanitation | — | — | — | — |
| Highways | 163.00 | 2,734.53 | 23.10 | 50.00 |
| Charities | 16.50 | 1,062.55 | 77.87 | 1,228.32 |
| Soldiers' benefits | 120.00 | — | 192.00 | 40.00 |
| Schools | — | 1,293.41 | 51.43 | 867.85 |
| Libraries | — | — | 51.00 | 19.99 |
| Recreation | — | — | — | — |
| Unclassified | 442.01 | 574.64 | 372.55 | 697.98 |
| <i>Public service enterprises</i> | <i>6,112.12</i> | <i>—</i> | <i>2,800.47</i> | <i>—</i> |
| Electric light | 6,112.12 | — | — | — |
| Water | — | — | 2,800.47 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>584.50</i> | <i>—</i> | <i>91.25</i> | <i>791.81</i> |
| <i>Interest</i> | <i>892.17</i> | <i>203.23</i> | <i>230.45</i> | <i>2,379.39</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 516.25 | 182.06 | — | 1,141.85 |
| All other | 375.92 | 21.17 | 230.45 | 1,237.54 |
| NON-REVENUE. | \$59,578.56 | \$22,825.22 | \$12,810.25 | \$67,544.10 |
| Offsets to outlays | 30,698.03 | 3,000.00 | — | 8,180.70 |
| <i>Departmental</i> | <i>30,698.03</i> | <i>3,000.00</i> | <i>—</i> | <i>8,180.70</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 25,000.00 | 15,000.00 | 10,000.00 | 50,000.00 |
| <i>Loans, general purposes</i> | <i>5,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>20,000.00</i> | <i>15,000.00</i> | <i>10,000.00</i> | <i>50,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 456.54 | 142.77 | — | 1,195.96 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 456.54 | 142.77 | — | 1,195.96 |
| Refunds | 128.06 | 351.96 | — | 14.70 |
| Agency, trust, and investment | 3,295.93 | 4,330.49 | 2,810.25 | 8,152.74 |
| <i>Taxes and licenses for State</i> | <i>1,300.00</i> | <i>1,800.00</i> | <i>1,500.00</i> | <i>3,300.00</i> |
| <i>Taxes for county</i> | <i>1,057.00</i> | <i>2,434.00</i> | <i>1,219.00</i> | <i>2,626.07</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>938.93</i> | <i>96.49</i> | <i>91.25</i> | <i>2,226.67</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$78,505.88 | \$46,771.60 | \$25,122.20 | \$82,898.34 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 25,000.00 | 15,000.00 | 10,000.00 | 50,000.00 |
| Transfers and refunds | 584.60 | 494.73 | — | 1,210.66 |
| Agency, trust, and investment | 3,295.93 | 4,330.49 | 2,810.25 | 8,152.74 |
| Total receipts | \$107,386.41 | \$66,596.82 | \$37,932.45 | \$142,261.74 |
| Balance on hand, including funds | 1,356.34 | 47.31 | 4,283.84 | 7,346.85 |
| GRAND TOTAL | \$108,742.75 | \$66,644.13 | \$42,216.29 | \$149,608.59 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Boylston POPULATION 970 | Conway POPULATION 931 | East Brookfield POPULATION 929 | Sherborn POPULATION 929 |
|--|-------------------------------|-----------------------------|---|-------------------------------|
| Maintenance | \$40,286.28 | \$37,671.44 | \$23,836.38 | \$57,467.16 |
| <i>Departmental</i> | <i>39,108.47</i> | <i>37,655.44</i> | <i>20,536.46</i> | <i>66,347.07</i> |
| General government | 1,799.32 | 1,577.42 | 1,824.30 | 4,712.45 |
| Protection of persons and property | 1,531.52 | 757.88 | 1,209.31 | 3,816.34 |
| Health and sanitation | 478.75 | 370.75 | 474.96 | 573.24 |
| Highways | 6,386.39 | 13,998.71 | 4,320.25 | 19,646.90 |
| Charities | 703.06 | 2,701.49 | 676.85 | 1,243.69 |
| Soldiers' benefits | 610.00 | — | 192.00 | 72.00 |
| Schools | 22,185.79 | 18,000.69 | 10,799.81 | 21,810.26 |
| Libraries | 1,197.35 | — | 796.03 | 1,840.57 |
| Recreation | 152.05 | — | — | 1,080.60 |
| Pensions | — | — | — | — |
| Unclassified | 1,064.24 | 248.50 | 232.95 | 1,551.02 |
| <i>Public service enterprises</i> | <i>3,278.16</i> | <i>—</i> | <i>3,169.79</i> | <i>—</i> |
| Electric light | 3,278.16 | — | — | — |
| Water | — | — | 3,169.79 | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>899.65</i> | <i>16.00</i> | <i>140.13</i> | <i>1,120.09</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 517.84 | 546.85 | 262.03 | 1,331.71 |
| <i>Loans, general purposes</i> | <i>424.04</i> | <i>546.85</i> | <i>262.03</i> | <i>1,331.71</i> |
| <i>Loans, public service enterprises</i> | <i>93.80</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 40,113.52 | 5,071.11 | 257.88 | 24,294.41 |
| <i>Departmental</i> | <i>36,567.00</i> | <i>5,071.11</i> | <i>257.88</i> | <i>24,294.41</i> |
| General government | — | — | 125.00 | 7,153.46 |
| Protection of persons and property | — | — | 132.88 | — |
| Health and sanitation | — | — | — | — |
| Highways | 36,667.00 | 5,071.11 | — | 12,879.02 |
| Charities | — | — | — | 4,197.18 |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | 64.75 |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>3,446.52</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | 3,446.52 | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 20,500.00 | 15,000.00 | 10,000.00 | 51,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>500.00</i> | <i>—</i> | <i>—</i> | <i>1,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>20,000.00</i> | <i>15,000.00</i> | <i>10,000.00</i> | <i>50,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 456.54 | 142.77 | — | 1,195.96 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>456.54</i> | <i>142.77</i> | <i>—</i> | <i>1,195.96</i> |
| Refunds | 128.06 | 351.96 | — | 14.70 |
| Agency, trust, and investment | 3,355.64 | 4,310.86 | 2,810.25 | 9,372.13 |
| <i>Taxes and licenses for State</i> | <i>1,500.00</i> | <i>1,800.00</i> | <i>1,500.00</i> | <i>3,500.00</i> |
| <i>Taxes for county</i> | <i>1,057.00</i> | <i>2,434.00</i> | <i>1,219.00</i> | <i>2,626.07</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>998.64</i> | <i>76.86</i> | <i>91.25</i> | <i>3,446.06</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |

RECAPITULATION.

| | | | | |
|---|---------------------|--------------------|--------------------|---------------------|
| Maintenance and interest | \$40,804.12 | \$38,218.29 | \$24,098.41 | \$58,798.87 |
| Permanent debt (except from sinking funds) | 500.00 | — | — | 1,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 40,113.52 | 5,071.11 | 257.88 | 24,294.41 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 20,000.00 | 15,000.00 | 10,000.00 | 50,000.00 |
| Transfers (except to sinking funds) and refunds | 584.60 | 494.73 | — | 1,210.66 |
| Agency, trust, and investment | 3,355.64 | 4,310.86 | 2,810.25 | 9,372.13 |
| Total payments | \$105,357.88 | \$63,094.99 | \$37,166.54 | \$144,676.07 |
| <i>Balance on hand, including funds</i> | <i>3,384.87</i> | <i>3,549.14</i> | <i>5,049.75</i> | <i>4,932.62</i> |
| GRAND TOTAL | \$108,742.75 | \$66,644.13 | \$42,216.29 | \$149,608.59 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Ashfield POPULATION 919 | Gill POPULATION 918 | Southampton POPULATION 916 | Topsfield POPULATION 915 |
|---|-------------------------------|---------------------------|----------------------------------|--------------------------------|
| REVENUE. | \$49,963.27 | \$27,267.95 | \$28,515.43 | \$70,188.60 |
| General | 46,362.08 | 26,562.71 | 26,322.06 | 65,906.23 |
| Taxes | 34,133.28 | 18,607.33 | 16,746.13 | 64,727.81 |
| Property, poll, and income | 33,662.27 | 18,452.10 | 15,570.20 | 60,947.10 |
| Corporation, bank, etc. | 471.01 | 155.23 | 175.93 | 3,780.71 |
| Licenses and permits | 6.00 | 2.00 | 4.00 | 53.50 |
| Fines and forfeits | 100.00 | — | 945.00 | 610.00 |
| Grants and gifts | 12,123.80 | 7,953.38 | 9,626.93 | 614.92 |
| For expenses | 11,623.80 | 7,953.38 | 9,626.93 | 514.92 |
| For outlays | 500.00 | — | — | — |
| All other | — | — | — | — |
| Commercial | 3,601.19 | 705.24 | 2,193.37 | 4,282.37 |
| Special assessments | — | — | — | 197.74 |
| To meet expenses | — | — | — | 197.74 |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 2,311.27 | 596.41 | 1,975.63 | 2,166.17 |
| General government | 400.50 | 64.00 | 256.50 | 208.10 |
| Protection of persons and property | 14.50 | 15.95 | 24.45 | 232.28 |
| Health and sanitation | — | — | — | — |
| Highways | 40.42 | 15.80 | — | 100.60 |
| Charities | — | — | — | — |
| Soldiers' benefits | 80.00 | — | 144.00 | 384.00 |
| Schools | 1,241.85 | — | 50.24 | 123.00 |
| Libraries | — | 9.54 | 22.00 | 19.83 |
| Recreation | — | — | — | — |
| Unclassified | 534.00 | 491.12 | 1,478.44 | 2,593.94 |
| Public service enterprises | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | — | 50.00 | 168.50 | 384.50 |
| Interest | 1,289.92 | 58.83 | 1,049.24 | 2,038.38 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,289.92 | 17.45 | 1,010.41 | 1,336.95 |
| All other | — | 41.38 | 38.83 | 701.43 |
| NON-REVENUE. | \$34,853.94 | \$42,296.03 | \$13,406.74 | \$97,183.90 |
| Offsets to outlays | 5,500.00 | 14,700.00 | — | 5,940.00 |
| Departmental | 5,500.00 | 14,700.00 | — | 5,940.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 23,000.00 | 24,000.00 | 9,000.00 | 75,020.00 |
| Loans, general purposes | — | — | — | 16,000.00 |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 23,000.00 | 24,000.00 | 9,000.00 | 59,000.00 |
| Unpaid warrants or orders, current year | — | — | — | 20.00 |
| Premiums | — | — | — | — |
| Transfers | 134.72 | 25.00 | — | 1,498.26 |
| From sinking funds | — | — | — | — |
| All other | 134.72 | 25.00 | — | 1,498.26 |
| Refunds | — | 133.62 | 214.50 | 59.59 |
| Agency, trust, and investment | 6,219.22 | 3,437.41 | 4,192.24 | 14,666.05 |
| Taxes and licenses for State | 1,900.00 | 1,400.00 | 1,418.00 | 4,600.00 |
| Taxes for county | 2,569.22 | 1,893.11 | 1,978.89 | 4,260.89 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 1,750.00 | 144.30 | 795.35 | 5,805.16 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$55,463.27 | \$41,967.95 | \$28,515.43 | \$76,128.60 |
| Premiums | — | — | — | 20.00 |
| Municipal indebtedness | 23,000.00 | 24,000.00 | 9,000.00 | 75,000.00 |
| Transfers and refunds | 134.72 | 158.62 | 214.50 | 1,557.85 |
| Agency, trust, and investment | 6,219.22 | 3,437.41 | 4,192.24 | 14,666.05 |
| Total receipts | \$84,817.21 | \$69,563.98 | \$41,922.17 | \$167,372.50 |
| Balance on hand, including funds | 5,553.58 | 496.47 | 2,951.65 | 2,209.11 |
| GRAND TOTAL | \$90,370.79 | \$70,060.45 | \$44,873.82 | \$169,581.61 |

¹ Includes \$0.50 from administration of trust funds.² Includes \$0.55 from administration of trust funds.

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Ashfield POPULATION 919 | Gill POPULATION 918 | Southampton POPULATION 916 | Topsfield POPULATION 915 |
|--|-------------------------------|---------------------------|----------------------------------|--------------------------------|
| Maintenance | \$38,685.59 | \$23,817.89 | \$26,567.38 | \$48,678.28 |
| <i>Departmental</i> | <i>38,685.59</i> | <i>23,740.84</i> | <i>26,229.33</i> | <i>48,074.70</i> |
| General government | 3,073.42 | 1,389.48 | 1,454.46 | 3,885.42 |
| Protection of persons and property | 797.40 | 457.74 | 657.31 | 2,667.86 |
| Health and sanitation | 1,681.15 | 623.00 | 408.50 | 1,333.59 |
| Highways | 12,463.08 | 6,613.59 | 9,804.01 | 15,197.56 |
| Charities | 384.86 | 667.39 | 1,246.21 | 955.07 |
| Soldiers' benefits | 48.00 | — | 144.00 | 480.00 |
| Schools | 19,464.46 | 13,288.59 | 11,829.49 | 21,174.00 |
| Libraries | 200.00 | 453.17 | 465.17 | 500.23 |
| Recreation | — | — | 1.35 | 584.16 |
| Pensions | — | — | — | — |
| Unclassified | 573.22 | 247.88 | 218.83 | 1,296.81 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>77.05</i> | <i>323.80</i> | <i>602.55</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>14.25</i> | <i>1.03</i> |
| Interest | 635.83 | 518.24 | 283.30 | 1,599.08 |
| <i>Loans, general purposes</i> | <i>635.83</i> | <i>518.24</i> | <i>283.30</i> | <i>1,599.08</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 11,234.66 | 16,266.03 | 2,075.00 | 38,007.61 |
| <i>Departmental</i> | <i>11,234.66</i> | <i>16,266.03</i> | <i>2,075.00</i> | <i>36,875.79</i> |
| General government | — | 883.72 | 125.00 | 694.76 |
| Protection of persons and property | — | — | — | 6,685.73 |
| Health and sanitation | — | — | — | 16,421.11 |
| Highways | 11,234.66 | 15,382.31 | 1,800.00 | 9,274.44 |
| Charities | — | — | — | — |
| Schools | — | — | — | 3,799.75 |
| Libraries | — | — | — | — |
| Recreation | — | — | 150.00 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>1,131.82</i> |
| Municipal indebtedness | 24,000.00 | 24,590.85 | 9,500.00 | 63,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>2,000.00</i> | <i>500.00</i> | <i>2,000.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>24,000.00</i> | <i>22,000.00</i> | <i>9,000.00</i> | <i>61,500.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>590.85</i> | <i>—</i> | <i>—</i> |
| Transfers | 134.72 | 25.00 | — | 1,498.26 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>134.72</i> | <i>25.00</i> | <i>—</i> | <i>1,498.26</i> |
| Refunds | — | 133.62 | 214.50 | 59.59 |
| Agency, trust, and investment | 7,474.42 | 3,429.86 | 4,192.24 | 14,342.40 |
| <i>Taxes and licenses for State</i> | <i>1,900.00</i> | <i>1,400.00</i> | <i>1,418.00</i> | <i>4,600.00</i> |
| <i>Taxes for county</i> | <i>2,569.22</i> | <i>1,893.11</i> | <i>1,978.89</i> | <i>4,260.89</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>3,005.20</i> | <i>186.75</i> | <i>795.35</i> | <i>5,481.51</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$39,321.42 | \$24,336.13 | \$26,850.68 | \$50,277.36 |
| Permanent debt (except from sinking funds) | — | 2,000.00 | 500.00 | 2,000.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 11,234.66 | 16,266.03 | 2,075.00 | 38,007.61 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 24,000.00 | 22,590.85 | 9,000.00 | 61,500.00 |
| Transfers (except to sinking funds) and refunds | 134.72 | 158.62 | 214.50 | 1,557.85 |
| Agency, trust, and investment | 7,474.42 | 3,429.86 | 4,192.24 | 14,342.40 |
| Total payments | \$82,165.22 | \$68,781.49 | \$42,832.42 | \$167,685.22 |
| Balance on hand, including funds | 8,205.57 | 1,278.96 | 2,041.40 | 1,896.39 |
| GRAND TOTAL | \$90,370.79 | \$70,060.45 | \$44,873.82 | \$169,581.61 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Ashby POPULATION 907 | Bernardston POPULATION 844 | Brimfield POPULATION 840 | Royalston POPULATION 821 |
|--|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| REVENUE. | \$43,082.56 | \$32,617.93 | \$50,000.68 | \$44,486.67 |
| General | 38,239.77 | 26,766.81 | 41,136.85 | 40,359.94 |
| <i>Taxes</i> | <i>23,551.59</i> | <i>18,531.06</i> | <i>25,458.90</i> | <i>50,686.74</i> |
| Property, poll, and income | 27,505.87 | 17,807.83 | 25,042.50 | 27,633.41 |
| Corporation, bank, etc. | 1,045.72 | 723.23 | 416.40 | 3,053.33 |
| <i>Licenses and permits</i> | <i>18.00</i> | <i>14.00</i> | — | <i>23.50</i> |
| <i>Fines and forfeits</i> | <i>34.12</i> | — | — | <i>361.93</i> |
| <i>Grants and gifts</i> | <i>9,636.06</i> | <i>8,221.75</i> | <i>15,677.95</i> | <i>9,287.77</i> |
| For expenses | 9,636.06 | 8,178.25 | 15,548.20 | 9,287.77 |
| For outlays | — | 43.50 | 129.75 | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 4,842.79 | 5,851.12 | 8,863.83 | 4,126.73 |
| <i>Special assessments</i> | <i>414.25</i> | — | — | — |
| To meet expenses | 414.25 | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>1,123.47</i> | <i>2,574.55</i> | <i>7,680.56</i> | <i>1,389.45</i> |
| General government | 65.79 | 130.00 | 189.00 | 286.02 |
| Protection of persons and property | 71.34 | 19.90 | 317.04 | 40.10 |
| Health and sanitation | — | — | — | — |
| Highways | 174.95 | 90.00 | 704.62 | 40.24 |
| Charities | — | — | 918.33 | 12.05 |
| Soldiers' benefits | 216.00 | — | 138.00 | 252.00 |
| Schools | 51.10 | 1,555.98 | 4,950.36 | 292.12 |
| Libraries | 12.70 | 50.17 | 3.35 | 1.10 |
| Recreation | — | — | — | — |
| Unclassified | 531.59 | 728.50 | 459.86 | 465.82 |
| <i>Public service enterprises</i> | — | — | — | <i>10.62</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 10.62 |
| <i>Cemeteries</i> | <i>798.75</i> | — | <i>153.08</i> | <i>321.60</i> |
| <i>Interest</i> | <i>2,506.32</i> | <i>3,276.57</i> | <i>1,025.19</i> | <i>2,405.06</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,873.77 | 3,111.67 | 618.58 | 1,885.97 |
| All other | 632.55 | 164.90 | 406.61 | 519.09 |
| NON-REVENUE. | \$27,883.62 | \$21,268.83 | \$23,989.00 | \$26,154.67 |
| Offsets to outlays | 1,400.00 | — | — | 3,381.52 |
| <i>Departmental</i> | <i>1,400.00</i> | — | — | <i>3,381.52</i> |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 21,500.00 | 13,715.50 | 20,000.00 | 18,000.00 |
| <i>Loans, general purposes</i> | — | — | — | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>21,500.00</i> | <i>13,500.00</i> | <i>20,000.00</i> | <i>18,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | <i>215.50</i> | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 229.82 | 3,323.22 | 391.47 | — |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | <i>229.82</i> | <i>3,323.22</i> | <i>391.47</i> | — |
| Refunds | 17.46 | 128.12 | — | 53.30 |
| Agency, trust, and investment | 4,736.34 | 4,101.99 | 3,597.53 | 4,719.85 |
| <i>Taxes and licenses for State</i> | <i>2,000.00</i> | <i>1,400.00</i> | <i>1,900.00</i> | <i>2,100.00</i> |
| <i>Taxes for county</i> | <i>1,591.56</i> | <i>1,893.11</i> | <i>1,122.41</i> | <i>1,707.00</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>1,144.78</i> | <i>808.88</i> | <i>575.12</i> | <i>912.85</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$44,482.56 | \$32,617.93 | \$50,000.68 | \$47,868.19 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 21,500.00 | 13,715.50 | 20,000.00 | 18,000.00 |
| Transfers and refunds | 247.28 | 3,451.34 | 391.47 | 53.30 |
| Agency, trust, and investment | 4,736.34 | 4,101.99 | 3,597.53 | 4,719.85 |
| Total receipts | \$70,966.18 | \$53,886.76 | \$73,989.68 | \$70,641.34 |
| <i>Balance on hand, including funds</i> | <i>9,210.95</i> | <i>803.68</i> | <i>127.52</i> | <i>7,602.80</i> |
| GRAND TOTAL | \$80,177.13 | \$54,690.44 | \$74,117.20 | \$78,243.64 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Ashby POPULATION 907 | Bernardston POPULATION 844 | Brimfield POPULATION 840 | Royalston POPULATION 821 |
|--|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| Maintenance | \$41,456.30 | \$29,463.67 | \$47,990.24 | \$35,999.55 |
| <i>Departmental</i> | <i>40,443.97</i> | <i>29,455.67</i> | <i>47,681.48</i> | <i>35,549.29</i> |
| General government | 2,031.48 | 1,787.06 | 5,074.75 | 2,123.25 |
| Protection of persons and property | 1,997.49 | 341.90 | 1,400.94 | 1,910.26 |
| Health and sanitation | 705.23 | 906.25 | 407.93 | 859.51 |
| Highways | 11,615.27 | 7,254.39 | 10,966.56 | 12,642.34 |
| Charities | 75.00 | 251.50 | 1,080.22 | 1,912.90 |
| Soldiers' benefits | 216.00 | — | 96.00 | 192.00 |
| Schools | 22,237.75 | 16,521.95 | 26,400.84 | 14,715.89 |
| Libraries | 799.05 | 1,096.49 | 998.53 | 425.67 |
| Recreation | 102.00 | 643.43 | 430.65 | 25.20 |
| Pensions | — | — | — | — |
| Unclassified | 664.70 | 652.70 | 825.06 | 742.27 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>16.05</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 16.05 |
| <i>Cemeteries</i> | <i>1,012.33</i> | <i>—</i> | <i>308.76</i> | <i>434.21</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>8.00</i> | <i>—</i> | <i>—</i> |
| Interest | 1,348.02 | 490.59 | 345.02 | 633.95 |
| <i>Loans, general purposes</i> | <i>1,348.02</i> | <i>490.59</i> | <i>345.02</i> | <i>633.95</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 3,732.99 | 3,705.84 | 2,399.70 | 5,409.21 |
| <i>Departmental</i> | <i>3,732.99</i> | <i>3,705.84</i> | <i>2,399.70</i> | <i>5,409.21</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | 92.00 | 541.04 | 1,973.46 |
| Health and sanitation | — | — | — | — |
| Highways | 2,400.00 | 1,780.00 | 578.76 | 3,435.75 |
| Charities | — | — | — | — |
| Schools | 97.90 | 1,833.84 | 922.28 | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | 1,235.09 | — | 357.62 | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 22,700.00 | 12,154.66 | 15,000.00 | 18,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,200.00</i> | <i>1,500.00</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>21,500.00</i> | <i>10,500.00</i> | <i>15,000.00</i> | <i>18,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>154.66</i> | <i>—</i> | <i>—</i> |
| Transfers | 229.82 | 3,323.22 | 391.47 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>229.82</i> | <i>3,323.22</i> | <i>391.47</i> | <i>—</i> |
| Refunds | 17.46 | 128.12 | — | 53.30 |
| Agency, trust, and investment | 4,736.34 | 4,083.79 | 3,824.64 | 4,719.85 |
| <i>Taxes and licenses for State</i> | <i>2,000.00</i> | <i>1,400.00</i> | <i>1,900.00</i> | <i>2,100.00</i> |
| <i>Taxes for county</i> | <i>1,591.56</i> | <i>1,893.11</i> | <i>1,122.41</i> | <i>1,707.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,144.78</i> | <i>790.68</i> | <i>802.23</i> | <i>912.85</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$42,804.32 | \$29,954.26 | \$48,335.26 | \$36,633.50 |
| Permanent debt (except from sinking funds) | 1,200.00 | 1,500.00 | — | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 3,732.99 | 3,705.84 | 2,399.70 | 5,409.21 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 21,500.00 | 10,654.66 | 15,000.00 | 18,000.00 |
| Transfers (except to sinking funds) and refunds | 247.28 | 3,451.34 | 391.47 | 53.30 |
| Agency, trust, and investment | 4,736.34 | 4,083.79 | 3,824.64 | 4,719.85 |
| Total payments | \$74,220.93 | \$53,349.89 | \$69,951.07 | \$64,815.86 |
| <i>Balance on hand, including funds</i> | <i>5,956.20</i> | <i>1,340.55</i> | <i>4,166.13</i> | <i>13,427.78</i> |
| GRAND TOTAL | \$80,177.13 | \$54,690.44 | \$74,117.20 | \$78,243.64 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Charlemont POPULATION 820 | Granby POPULATION 810 | Bolton POPULATION 801 | Wellfleet POPULATION 786 |
|--|---------------------------------|-----------------------------|-----------------------------|--------------------------------|
| REVENUE. | \$34,422.47 | \$36,258.81 | \$41,573.35 | \$27,928.47 |
| General | 28,178.70 | 33,483.13 | 36,718.21 | 25,434.47 |
| <i>Taxes</i> | <i>19,242.07</i> | <i>25,147.43</i> | <i>27,550.21</i> | <i>20,549.13</i> |
| Property, poll, and income | 18,985.34 | 24,881.10 | 27,411.14 | 20,231.46 |
| Corporation, bank, etc. | 256.73 | 266.33 | 139.07 | 317.72 |
| <i>Licenses and permits</i> | <i>76.50</i> | <i>548.50</i> | <i>5.00</i> | <i>70.00</i> |
| <i>Fines and forfeits</i> | <i>415.00</i> | <i>145.00</i> | <i>65.00</i> | — |
| <i>Grants and gifts</i> | <i>8,445.13</i> | <i>7,642.20</i> | <i>9,098.00</i> | <i>4,815.29</i> |
| For expenses | 8,445.13 | 7,642.20 | 9,098.00 | 4,815.29 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 6,243.77 | 2,775.68 | 4,855.14 | 2,494.00 |
| <i>Special assessments</i> | — | — | <i>12.00</i> | <i>69.20</i> |
| To meet expenses | — | — | 12.00 | 69.20 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | <i>186.70</i> |
| <i>Departmental</i> | <i>5,953.62</i> | <i>1,639.85</i> | <i>3,303.76</i> | <i>1,551.54</i> |
| General government | 424.00 | — | 268.75 | — |
| Protection of persons and property | 32.40 | — | 241.13 | 29.84 |
| Health and sanitation | 260.71 | — | — | — |
| Highways | 1,121.67 | 292.77 | 7.20 | — |
| Charities | — | 102.10 | 1,326.51 | 486.67 |
| Soldiers' benefits | — | 72.00 | 192.00 | 246.00 |
| Schools | 3,585.66 | 745.31 | 803.62 | 188.69 |
| Libraries | 12.76 | 7.00 | 27.51 | — |
| Recreation | — | — | — | 15.00 |
| Unclassified | 516.42 | 420.67 | 437.04 | 585.14 |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | <i>490.75</i> | <i>166.89</i> | <i>536.00</i> |
| <i>Interest</i> | <i>290.15</i> | <i>645.08</i> | <i>1,372.49</i> | <i>150.76</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 176.03 | 312.86 | 778.12 | 40.00 |
| All other | 114.12 | 332.22 | 594.37 | 110.76 |
| NON-REVENUE. | \$9,360.83 | \$25,942.55 | \$20,740.72 | \$19,742.54 |
| Offsets to outlays | 1,500.00 | — | 2,000.00 | — |
| <i>Departmental</i> | <i>1,500.00</i> | — | <i>2,000.00</i> | — |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 4,000.00 | 20,000.00 | 15,000.00 | 12,000.00 |
| <i>Loans, general purposes</i> | — | — | — | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>4,000.00</i> | <i>20,000.00</i> | <i>15,000.00</i> | <i>12,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 45.50 | 38.27 | — | 438.17 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 45.50 | 38.27 | — | 438.17 |
| Refunds | .53 | 34.63 | — | 163.54 |
| Agency, trust, and investment | 3,814.80 | 5,869.65 | 3,740.72 | 7,140.83 |
| <i>Taxes and licenses for State</i> | <i>1,606.24</i> | <i>1,900.00</i> | <i>1,706.00</i> | <i>1,803.00</i> |
| <i>Taxes for county</i> | <i>2,163.56</i> | <i>2,685.65</i> | <i>1,382.00</i> | <i>3,670.69</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>45.00</i> | <i>1,284.00</i> | <i>652.72</i> | <i>1,667.14</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$35,922.47 | \$36,258.81 | \$43,573.35 | \$27,928.47 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 4,000.00 | 20,000.00 | 15,000.00 | 12,000.00 |
| Transfers and refunds | 46.03 | 72.90 | — | 601.71 |
| Agency, trust, and investment | 3,814.80 | 5,869.65 | 3,740.72 | 7,140.83 |
| Total receipts | \$43,783.30 | \$62,201.36 | \$62,314.07 | \$47,671.01 |
| Balance on hand, including funds | 10,025.13 | 4,045.49 | 5,945.85 | 7,700.77 |
| GRAND TOTAL | \$53,808.43 | \$66,246.85 | \$68,259.92 | \$55,371.78 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Charlemon POPULATION 820 | Granby POPULATION 810 | Bolton POPULATION 801 | Wellfleet POPULATION 786 |
|--|--------------------------------|-----------------------------|-----------------------------|--------------------------------|
| Maintenance | \$30,616.65 | \$35,207.37 | \$29,877.11 | \$31,543.83 |
| <i>Departmental</i> | 30,616.65 | 34,477.19 | 29,484.86 | 30,687.83 |
| General government | 2,324.59 | 1,607.18 | 1,404.21 | 2,879.60 |
| Protection of persons and property | 341.04 | 631.19 | 904.55 | 2,163.91 |
| Health and sanitation | 1,304.60 | 1,180.25 | 203.06 | 2,188.70 |
| Highways | 7,991.90 | 10,043.49 | 8,240.92 | 8,246.28 |
| Charities | 457.28 | 699.91 | 2,460.64 | 1,870.00 |
| Soldiers' benefits | — | 372.00 | 195.00 | 276.00 |
| Schools | 17,678.53 | 18,465.47 | 14,782.10 | 12,426.81 |
| Libraries | 293.09 | 702.27 | 807.06 | 364.86 |
| Recreation | — | — | 57.18 | 20.55 |
| Pensions | — | — | — | — |
| Unclassified | 225.62 | 775.43 | 430.14 | 551.12 |
| <i>Public service enterprises</i> | — | — | 17.03 | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | 17.03 | — |
| <i>Cemeteries</i> | — | 730.18 | 350.22 | 556.00 |
| <i>Administration of trust funds</i> | — | — | 25.00 | — |
| Interest | 94.44 | 463.02 | 376.83 | 406.33 |
| <i>Loans, general purposes</i> | 94.44 | 463.02 | 376.83 | 406.33 |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 3,709.43 | 1,775.25 | 3,706.30 | 669.11 |
| <i>Departmental</i> | 3,709.43 | 1,775.25 | 3,706.30 | 669.11 |
| General government | — | 1,475.25 | 150.00 | 269.11 |
| Protection of persons and property | — | — | 175.00 | — |
| Health and sanitation | — | — | — | — |
| Highways | 3,214.43 | — | 2,500.00 | 400.00 |
| Charities | — | — | — | — |
| Schools | 495.00 | — | 881.30 | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | 300.00 | — | — |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 4,000.00 | 19,000.00 | 15,200.00 | 12,500.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | — | — | 200.00 | 500.00 |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 4,000.00 | 19,000.00 | 15,000.00 | 12,000.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | 45.50 | 38.27 | — | 438.17 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | 45.50 | 38.27 | — | 438.17 |
| Refunds | .53 | 34.63 | — | 163.54 |
| Agency, trust, and investment | 3,814.80 | 5,869.65 | 3,743.29 | 9,361.25 |
| <i>Taxes and licenses for State</i> | 1,606.24 | 1,900.00 | 1,706.00 | 1,803.00 |
| <i>Taxes for county</i> | 2,163.56 | 2,685.65 | 1,382.00 | 3,670.69 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 45.00 | 1,284.00 | 655.29 | 3,887.56 |
| <i>All other</i> | — | — | — | — |

RECAPITULATION.

| | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| Maintenance and interest | \$30,711.09 | \$35,670.39 | \$30,253.94 | \$31,950.16 |
| Permanent debt (except from sinking funds) | — | — | 200.00 | 500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 3,709.43 | 1,775.25 | 3,706.30 | 669.11 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 4,000.00 | 19,000.00 | 15,000.00 | 12,000.00 |
| Transfers (except to sinking funds) and refunds | 46.03 | 72.90 | — | 601.71 |
| Agency, trust, and investment | 3,814.80 | 5,869.65 | 3,743.29 | 9,361.25 |
| Total payments | \$42,281.35 | \$62,388.19 | \$52,903.53 | \$55,082.23 |
| Balance on hand, including funds | 11,527.08 | 3,853.66 | 15,356.39 | 289.55 |
| GRAND TOTAL | \$53,808.43 | \$66,246.85 | \$68,259.92 | \$55,371.78 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Becket POPULATION 778 | Brewster POPULATION 774 | Princeton POPULATION 773 | Enfield POPULATION 749 |
|--|-----------------------------|-------------------------------|--------------------------------|------------------------------|
| REVENUE. | \$31,487.34 | \$34,769.19 | \$56,757.72 | \$26,444.72 |
| General | 28,091.48 | 30,218.92 | 47,726.78 | 22,876.36 |
| <i>Taxes</i> | <i>19,308.51</i> | <i>26,087.49</i> | <i>37,579.09</i> | <i>16,085.24</i> |
| Property, poll, and income | 18,488.89 | 25,789.74 | 36,963.69 | 15,487.54 |
| Corporation, bank, etc. | 819.62 | 297.75 | 615.40 | 597.70 |
| <i>Licenses and permits</i> | <i>18.00</i> | <i>50.50</i> | <i>12.00</i> | <i>17.75</i> |
| <i>Fines and forfeits</i> | <i>50.00</i> | <i>—</i> | <i>23.60</i> | <i>66.00</i> |
| <i>Grants and gifts</i> | <i>8,714.97</i> | <i>4,080.93</i> | <i>10,112.09</i> | <i>6,707.37</i> |
| For expenses | 8,714.97 | 4,080.93 | 10,112.09 | 6,707.37 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 3,395.86 | 4,550.27 | 9,030.94 | 3,568.36 |
| <i>Special assessments</i> | <i>—</i> | <i>108.00</i> | <i>45.81</i> | <i>—</i> |
| To meet expenses | — | 108.00 | 45.81 | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>2,717.59</i> | <i>4,151.78</i> | <i>1,027.75</i> | <i>3,229.48</i> |
| General government | — | 433.75 | 214.50 | 289.00 |
| Protection of persons and property | 28.62 | 1,562.60 | 192.33 | 21.13 |
| Health and sanitation | — | 293.90 | — | — |
| Highways | — | 51.82 | 35.00 | 10.00 |
| Charities | 336.90 | 145.11 | — | 133.00 |
| Soldiers' benefits | 216.00 | 72.00 | 72.00 | 318.00 |
| Schools | 1,679.78 | 1,212.96 | 61.25 | 2,074.88 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | 456.29 | 379.64 | 452.67 | 383.47 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>6,796.74</i> | <i>99.00</i> |
| Electric light | — | — | 6,796.74 | — |
| Water | — | — | — | 99.00 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>409.44</i> | <i>—</i> | <i>181.00</i> | <i>172.10</i> |
| <i>Interest</i> | <i>268.83</i> | <i>290.49</i> | <i>979.64</i> | <i>67.78</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | — | 704.78 | 67.78 |
| All other | 268.83 | 290.49 | 274.86 | — |
| NON-REVENUE. | \$16,404.39 | \$47,342.35 | \$44,776.13 | \$16,695.00 |
| Offsets to outlays | — | — | 5,529.82 | — |
| <i>Departmental</i> | <i>—</i> | <i>—</i> | <i>5,000.00</i> | <i>—</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>529.82</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 11,270.30 | 41,484.05 | 34,700.00 | 13,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>24,000.00</i> | <i>5,200.00</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>2,000.00</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>11,000.00</i> | <i>17,000.00</i> | <i>27,500.00</i> | <i>13,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>270.30</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>484.05</i> | <i>—</i> | <i>—</i> |
| Transfers | 555.00 | — | 44.70 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 555.00 | — | 44.70 | — |
| Refunds | 411.73 | 12.75 | 106.95 | — |
| Agency, trust, and investment | 4,167.36 | 5,845.55 | 4,394.66 | 3,696.00 |
| <i>Taxes and licenses for State</i> | <i>1,702.59</i> | <i>1,900.00</i> | <i>2,000.00</i> | <i>1,400.00</i> |
| <i>Taxes for county</i> | <i>1,854.75</i> | <i>3,874.62</i> | <i>1,626.00</i> | <i>1,978.90</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>610.02</i> | <i>70.93</i> | <i>768.66</i> | <i>317.10</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$31,487.34 | \$34,769.19 | \$62,287.54 | \$26,444.72 |
| Premiums | — | 484.05 | — | — |
| Municipal indebtedness | 11,270.30 | 41,000.00 | 34,700.00 | 13,000.00 |
| Transfers and refunds | 966.73 | 12.75 | 151.65 | — |
| Agency, trust, and investment | 4,167.36 | 5,845.55 | 4,394.66 | 3,696.00 |
| Total receipts | \$47,891.73 | \$82,111.54 | \$101,533.85 | \$43,140.72 |
| Balance on hand, including funds | 3,288.31 | 4,916.08 | 241.83 | 2,203.67 |
| GRAND TOTAL | \$51,180.04 | \$87,027.62 | \$101,775.68 | \$45,344.39 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Becket POPULATION 778 | Brewster POPULATION 774 | Princeton POPULATION 773 | Enfield POPULATION 749 |
|--|-----------------------------|-------------------------------|--------------------------------|------------------------------|
| Maintenance | \$30,505.35 | \$29,004.98 | \$45,210.72 | \$24,709.19 |
| <i>Departmental</i> | <i>29,741.71</i> | <i>29,004.98</i> | <i>41,096.99</i> | <i>24,404.46</i> |
| General government | 1,360.77 | 2,270.99 | 2,108.09 | 1,617.22 |
| Protection of persons and property | 202.34 | 2,091.72 | 1,723.56 | 602.82 |
| Health and sanitation | 419.19 | 2,027.39 | 919.80 | 539.25 |
| Highways | 12,729.80 | 8,405.85 | 14,382.07 | 8,565.41 |
| Charities | 236.38 | 3,394.41 | 455.06 | 749.53 |
| Soldiers' benefits | 198.00 | 72.00 | 72.00 | 300.00 |
| Schools | 14,270.30 | 9,931.20 | 18,954.91 | 11,328.79 |
| Libraries | 100.00 | 200.00 | 1,400.15 | 200.00 |
| Recreation | — | 121.70 | 25.00 | 42.91 |
| Pensions | — | — | — | — |
| Unclassified | 224.93 | 489.72 | 1,056.35 | 458.53 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>3,691.60</i> | <i>46.50</i> |
| Electric light | — | — | 3,691.60 | — |
| Water | — | — | — | 46.50 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>763.64</i> | <i>—</i> | <i>422.13</i> | <i>258.23</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 194.11 | 518.03 | 1,597.64 | 403.48 |
| <i>Loans, general purposes</i> | <i>194.11</i> | <i>518.03</i> | <i>1,113.89</i> | <i>403.48</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>483.75</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,162.42 | 14,955.49 | 20,638.26 | — |
| <i>Departmental</i> | <i>1,162.42</i> | <i>14,955.49</i> | <i>16,593.11</i> | <i>—</i> |
| General government | 70.00 | — | — | — |
| Protection of persons and property | — | — | 4,000.00 | — |
| Health and sanitation | — | — | — | — |
| Highways | 1,092.42 | — | 12,593.11 | — |
| Charities | — | — | — | — |
| Schools | — | 14,955.49 | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>4,045.15</i> | <i>—</i> |
| Electric light | — | — | 4,045.15 | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 11,018.50 | 20,000.00 | 28,000.00 | 16,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>5,500.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>11,000.00</i> | <i>20,000.00</i> | <i>22,500.00</i> | <i>16,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>18.50</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 555.00 | — | 44.70 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>555.00</i> | <i>—</i> | <i>44.70</i> | <i>—</i> |
| Refunds | 411.73 | 12.75 | 106.95 | — |
| Agency, trust, and investment | 4,151.78 | 5,845.55 | 4,619.72 | 3,696.00 |
| <i>Taxes and licenses for State</i> | <i>1,702.59</i> | <i>1,900.00</i> | <i>2,000.00</i> | <i>1,400.00</i> |
| <i>Taxes for county</i> | <i>1,854.75</i> | <i>3,874.62</i> | <i>1,626.00</i> | <i>1,978.90</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>594.44</i> | <i>70.93</i> | <i>993.72</i> | <i>517.10</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$30,699.46 | \$29,523.01 | \$46,808.36 | \$25,112.67 |
| Permanent debt (except from sinking funds) | — | — | 5,500.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,162.42 | 14,955.49 | 20,638.26 | — |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 11,018.50 | 20,000.00 | 22,500.00 | 16,000.00 |
| Transfers (except to sinking funds) and refunds | 966.73 | 12.75 | 151.65 | — |
| Agency, trust, and investment | 4,151.78 | 5,845.55 | 4,619.72 | 3,696.00 |
| Total payments | \$47,998.89 | \$70,336.80 | \$100,217.99 | \$44,808.67 |
| Balance on hand, including funds | 3,181.15 | 16,690.82 | 1,557.69 | 535.72 |
| GRAND TOTAL | \$51,180.04 | \$87,027.62 | \$101,775.68 | \$45,344.39 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Petersham POPULATION 672 | Leverett POPULATION 664 | Dana POPULATION 657 | Hampden POPULATION 632 |
|--|--------------------------------|-------------------------------|---------------------------|------------------------------|
| REVENUE. | \$46,760.83 | \$20,209.19 | \$29,994.14 | \$30,864.38 |
| General | 43,918.08 | 19,540.71 | 23,711.43 | 28,961.86 |
| <i>Taxes</i> | <i>34,904.68</i> | <i>11,017.48</i> | <i>16,054.56</i> | <i>16,987.86</i> |
| Property, poll, and income | 34,045.42 | 10,802.71 | 15,143.80 | 16,877.23 |
| Corporation, bank, etc. | 859.26 | 214.77 | 910.76 | 110.63 |
| <i>Licenses and permits</i> | <i>5.00</i> | <i>—</i> | <i>9.00</i> | <i>—</i> |
| <i>Fines and forfeits</i> | <i>155.00</i> | <i>—</i> | <i>210.00</i> | <i>30.00</i> |
| <i>Grants and gifts</i> | <i>8,853.40</i> | <i>8,523.23</i> | <i>7,437.87</i> | <i>11,944.00</i> |
| For expenses | 8,853.40 | 8,523.23 | 7,437.87 | 11,944.00 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 2,842.75 | 668.48 | 6,282.71 | 1,902.52 |
| <i>Special assessments</i> | <i>—</i> | <i>—</i> | <i>12.77</i> | <i>—</i> |
| To meet expenses | — | — | 12.77 | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>1,619.51</i> | <i>597.38</i> | <i>2,606.61</i> | <i>1,379.33</i> |
| General government | 251.40 | — | 21.50 | 9.40 |
| Protection of persons and property | 25.00 | 18.27 | 216.99 | 6.49 |
| Health and sanitation | 54.00 | — | — | — |
| Highways | 10.00 | — | 300.00 | 37.73 |
| Charities | — | 3.50 | 130.65 | — |
| Soldiers' benefits | 144.00 | 180.00 | 678.00 | 198.00 |
| Schools | 760.57 | 30.00 | 867.49 | 775.99 |
| Libraries | — | — | 14.82 | — |
| Recreation | — | — | — | — |
| Unclassified | 374.54 | 365.61 | 377.16 | 351.72 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>3,390.04</i> | <i>—</i> |
| Electric light | — | — | 3,390.04 | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>182.00</i> | <i>—</i> | <i>153.48</i> | <i>70.00</i> |
| <i>Interest</i> | <i>1,041.24</i> | <i>71.10</i> | <i>119.81</i> | <i>453.19</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 658.02 | — | — | 141.92 |
| All other | 383.22 | 71.10 | 119.81 | 311.27 |
| NON-REVENUE. | \$40,656.71 | \$6,352.22 | \$24,107.56 | \$21,843.71 |
| Offsets to outlays | 6,029.59 | — | 3,000.00 | 8,000.00 |
| <i>Departmental</i> | <i>6,029.59</i> | <i>—</i> | <i>3,000.00</i> | <i>8,000.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 20,000.00 | 4,000.00 | 18,000.00 | 12,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>20,000.00</i> | <i>4,000.00</i> | <i>18,000.00</i> | <i>12,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 4,927.68 | — | — | 77.06 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 4,927.68 | — | — | 77.06 |
| Refunds | 55.29 | — | 960.08 | 93.90 |
| Agency, trust, and investment | 9,644.15 | 2,352.22 | 2,147.48 | 1,672.75 |
| <i>Taxes and licenses for State</i> | <i>2,400.00</i> | <i>1,000.00</i> | <i>1,100.00</i> | <i>1,000.00</i> |
| <i>Taxes for county</i> | 1,951.00 | 1,352.22 | 894.00 | 590.74 |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>5,293.15</i> | <i>—</i> | <i>153.48</i> | <i>82.01</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$52,790.42 | \$20,209.19 | \$32,994.14 | \$38,864.38 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 20,000.00 | 4,000.00 | 18,000.00 | 12,000.00 |
| Transfers and refunds | 4,982.97 | — | 960.08 | 170.96 |
| Agency, trust, and investment | 9,644.15 | 2,352.22 | 2,147.48 | 1,672.75 |
| Total receipts | \$87,417.54 | \$26,561.41 | \$54,101.70 | \$52,708.09 |
| Balance on hand, including funds | 6,710.91 | 5,468.51 | 7,575.57 | 1,375.75 |
| GRAND TOTAL | \$94,128.45 | \$32,029.92 | \$61,677.27 | \$54,083.84 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Petersham POPULATION 672 | Leverett POPULATION 664 | Dana POPULATION 657 | Hampden POPULATION 632 |
|--|--------------------------------|-------------------------------|---------------------------|------------------------------|
| Maintenance | \$40,484.57 | \$22,396.32 | \$27,977.00 | \$26,264.45 |
| <i>Departmental</i> | <i>39,933.72</i> | <i>22,326.32</i> | <i>23,422.86</i> | <i>26,022.06</i> |
| General government | 2,559.93 | 1,024.64 | 1,342.61 | 1,152.49 |
| Protection of persons and property | 927.16 | 485.26 | 1,009.08 | 314.23 |
| Health and sanitation | 1,408.06 | 397.75 | 434.00 | 553.14 |
| Highways | 13,847.79 | 5,620.88 | 5,407.02 | 5,948.78 |
| Charities | 496.00 | 493.73 | 819.04 | 134.57 |
| Soldiers' benefits | 84.00 | 180.00 | 1,109.56 | 799.00 |
| Schools | 19,243.21 | 12,330.82 | 12,118.16 | 16,135.79 |
| Libraries | 396.97 | 349.79 | 366.31 | 545.29 |
| Recreation | 266.60 | 1,238.45 | — | 23.75 |
| Pensions | — | — | — | — |
| Unclassified | 704.00 | 205.00 | 817.08 | 415.02 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>4,193.76</i> | <i>—</i> |
| Electric light | — | — | 4,193.76 | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>550.85</i> | <i>70.00</i> | <i>360.38</i> | <i>242.39</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 324.32 | 75.00 | 1,274.49 | 634.28 |
| <i>Loans, general purposes</i> | <i>324.32</i> | <i>75.00</i> | <i>576.38</i> | <i>634.28</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>698.11</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 17,447.59 | 752.95 | 4,605.73 | 12,197.33 |
| <i>Departmental</i> | <i>17,125.08</i> | <i>752.95</i> | <i>4,605.73</i> | <i>12,197.33</i> |
| General government | — | 284.20 | — | — |
| Protection of persons and property | — | — | 356.00 | 198.84 |
| Health and sanitation | — | — | — | — |
| Highways | 10,068.30 | — | 3,849.73 | 11,998.49 |
| Charities | — | — | — | — |
| Schools | 6,850.38 | 366.60 | — | — |
| Libraries | — | 102.15 | — | — |
| Recreation | — | — | — | — |
| Unclassified | 206.40 | — | 400.00 | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>322.51</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 20,000.00 | 4,000.00 | 18,925.00 | 7,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>925.00</i> | <i>500.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>20,000.00</i> | <i>4,000.00</i> | <i>18,000.00</i> | <i>7,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 4,927.68 | — | — | 77.06 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>4,927.68</i> | <i>—</i> | <i>—</i> | <i>77.06</i> |
| Refunds | 55.29 | — | 960.08 | 93.90 |
| Agency, trust, and investment | 5,017.08 | 2,352.22 | 2,147.48 | 1,737.61 |
| <i>Taxes and licenses for State</i> | <i>2,400.00</i> | <i>1,000.00</i> | <i>1,100.00</i> | <i>1,000.00</i> |
| <i>Taxes for county</i> | <i>1,951.00</i> | <i>1,352.22</i> | <i>894.00</i> | <i>590.74</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>666.08</i> | <i>—</i> | <i>153.48</i> | <i>146.87</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$40,808.89 | \$22,471.32 | \$29,251.49 | \$26,898.73 |
| Permanent debt (except from sinking funds) | — | — | 925.00 | 500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 17,447.59 | 752.95 | 4,605.73 | 12,197.33 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 20,000.00 | 4,000.00 | 18,000.00 | 7,000.00 |
| Transfers (except to sinking funds) and refunds | 4,982.97 | — | 960.08 | 170.96 |
| Agency, trust, and investment | 5,017.08 | 2,352.22 | 2,147.48 | 1,737.61 |
| Total payments | \$88,256.53 | \$29,576.49 | \$55,889.78 | \$48,504.63 |
| <i>Balance on hand, including funds</i> | <i>5,871.92</i> | <i>2,453.43</i> | <i>5,787.49</i> | <i>5,579.21</i> |
| GRAND TOTAL | \$94,128.45 | \$32,029.92 | \$61,677.27 | \$54,083.84 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Richmond POPULATION 619 | Halifax POPULATION 614 | Granville POPULATION 609 | Paxton POPULATION 591 |
|--|-------------------------------|------------------------------|--------------------------------|-----------------------------|
| REVENUE. | \$30,551.49 | \$31,246.06 | \$28,338.38 | \$44,730.10 |
| General | 28,746.80 | 28,717.45 | 27,260.57 | 35,886.27 |
| <i>Taxes</i> | <i>21,311.87</i> | <i>22,664.27</i> | <i>16,612.20</i> | <i>28,611.12</i> |
| Property, poll, and income | 20,262.72 | 21,064.45 | 16,030.69 | 28,533.46 |
| Corporation, bank, etc. | 1,049.15 | 1,499.82 | 581.51 | 77.66 |
| <i>Licenses and permits</i> | <i>6.00</i> | <i>30.00</i> | <i>20.40</i> | <i>16.50</i> |
| <i>Fines and forfeits</i> | <i>—</i> | <i>66.00</i> | <i>167.50</i> | <i>10.00</i> |
| <i>Grants and gifts</i> | <i>7,428.93</i> | <i>6,057.18</i> | <i>10,460.47</i> | <i>7,248.65</i> |
| For expenses | 7,128.93 | 6,027.68 | 10,460.47 | 7,248.65 |
| For outlays | 300.00 | 29.50 | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 1,804.69 | 2,528.61 | 1,077.81 | 8,843.83 |
| <i>Special assessments</i> | <i>—</i> | <i>780.27</i> | <i>—</i> | <i>276.71</i> |
| To meet expenses | — | 780.27 | — | 276.71 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>1,457.96</i> | <i>801.25</i> | <i>903.50</i> | <i>1,724.18</i> |
| General government | 25.00 | 275.15 | 1.52 | 247.63 |
| Protection of persons and property | 7.81 | 103.58 | 64.34 | 33.66 |
| Health and sanitation | — | — | — | — |
| Highways | 453.57 | 3.75 | 221.35 | 920.26 |
| Charities | 83.04 | — | — | 16.04 |
| Soldiers' benefits | 60.00 | 48.00 | 162.00 | 168.00 |
| Schools | 488.88 | — | 4.00 | 24.50 |
| Libraries | 7.29 | 7.71 | 6.30 | 13.50 |
| Recreation | — | 29.20 | — | — |
| Unclassified | 332.37 | 333.86 | 443.99 | 300.59 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>4,947.18</i> |
| Electric light | — | — | — | 4,947.18 |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>10.00</i> | <i>21.00</i> | <i>—</i> | <i>346.00</i> |
| <i>Interest</i> | <i>336.73</i> | <i>926.09</i> | <i>174.31</i> | <i>1,549.76</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 79.88 | — | — | 793.91 |
| All other | 256.85 | 926.09 | 174.31 | 755.85 |
| NON-REVENUE. | \$17,280.58 | \$18,697.30 | \$24,929.16 | \$17,058.70 |
| Offsets to outlays | 4,500.00 | — | 5,975.00 | — |
| <i>Departmental</i> | <i>4,500.00</i> | <i>—</i> | <i>5,975.00</i> | <i>—</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 10,000.00 | 15,000.00 | 16,750.00 | 14,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>4,750.00</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>10,000.00</i> | <i>15,000.00</i> | <i>12,000.00</i> | <i>14,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | — | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Refunds | 480.45 | — | 136.20 | 107.66 |
| Agency, trust, and investment | 2,300.13 | 3,697.30 | 2,067.96 | 2,951.04 |
| <i>Taxes and licenses for State</i> | <i>1,100.00</i> | <i>1,600.00</i> | <i>1,300.00</i> | <i>1,000.00</i> |
| <i>Taxes for county</i> | <i>1,200.13</i> | <i>1,934.64</i> | <i>767.96</i> | <i>813.00</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>162.66</i> | <i>—</i> | <i>1,101.00</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>87.04</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$35,051.49 | \$31,246.06 | \$34,313.38 | \$44,730.10 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 10,000.00 | 15,000.00 | 16,750.00 | 14,000.00 |
| Transfers and refunds | 480.45 | — | 136.20 | 107.66 |
| Agency, trust, and investment | 2,300.13 | 3,697.30 | 2,067.96 | 2,951.04 |
| Total receipts | \$47,832.07 | \$49,943.36 | \$53,267.54 | \$61,788.80 |
| Balance on hand, including funds | 886.80 | 2,695.88 | 4,829.26 | 15,995.58 |
| GRAND TOTAL | \$48,718.37 | \$52,638.74 | \$58,096.80 | \$77,784.38 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Richmond POPULATION 619 | Halifax POPULATION 614 | Granville POPULATION 609 | Paxton POPULATION 591 |
|--|-------------------------------|------------------------------|--------------------------------|-----------------------------|
| Maintenance | \$21,893.23 | \$27,119.13 | \$28,335.92 | \$34,003.51 |
| <i>Departmental</i> | <i>21,706.23</i> | <i>27,018.88</i> | <i>28,335.92</i> | <i>29,036.87</i> |
| General government | 962.69 | 2,479.14 | 2,360.92 | 1,995.99 |
| Protection of persons and property | 407.96 | 3,199.11 | 478.90 | 811.27 |
| Health and sanitation | 385.26 | 441.29 | 553.71 | 409.86 |
| Highways | 8,097.00 | 7,092.83 | 10,673.06 | 10,239.71 |
| Charities | 264.70 | 579.00 | 619.61 | 218.79 |
| Soldiers' benefits | 60.00 | 44.00 | 120.00 | 360.00 |
| Schools | 11,028.72 | 12,604.85 | 12,646.96 | 12,812.52 |
| Libraries | 239.30 | 244.86 | 528.88 | 65.15 |
| Recreation | — | 51.25 | — | 102.67 |
| Pensions | — | — | — | — |
| Unclassified | 260.60 | 282.55 | 353.88 | 2,020.91 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>4,385.52</i> |
| Electric light | — | — | — | 4,385.52 |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>187.00</i> | <i>100.25</i> | <i>—</i> | <i>374.62</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>206.50</i> |
| Interest | 1,027.31 | 867.25 | 916.82 | 535.94 |
| <i>Loans, general purposes</i> | <i>1,027.31</i> | <i>867.25</i> | <i>916.82</i> | <i>484.69</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>51.25</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 7,909.62 | 936.05 | 7,489.77 | 1,180.77 |
| <i>Departmental</i> | <i>7,909.62</i> | <i>936.05</i> | <i>7,489.77</i> | <i>608.16</i> |
| General government | 844.48 | — | — | — |
| Protection of persons and property | — | 201.05 | — | 508.16 |
| Health and sanitation | — | — | — | — |
| Highways | 7,065.14 | 735.00 | 7,489.77 | — |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>672.61</i> |
| Municipal indebtedness | 15,000.00 | 17,500.00 | 17,265.05 | 34,800.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,000.00</i> | <i>2,500.00</i> | <i>250.00</i> | <i>4,300.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>14,000.00</i> | <i>15,000.00</i> | <i>17,000.00</i> | <i>30,500.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>15.05</i> | <i>—</i> |
| Transfers | — | — | — | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Refunds | 480.45 | — | 136.20 | 107.66 |
| Agency, trust, and investment | 2,300.13 | 3,697.30 | 2,067.96 | 3,041.01 |
| <i>Taxes and licenses for State</i> | <i>1,100.00</i> | <i>1,600.00</i> | <i>1,300.00</i> | <i>1,000.00</i> |
| <i>Taxes for county</i> | <i>1,200.13</i> | <i>1,934.64</i> | <i>767.96</i> | <i>813.00</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>162.66</i> | <i>—</i> | <i>1,190.97</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>37.04</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$22,920.54 | \$27,986.38 | \$29,252.74 | \$34,539.45 |
| Permanent debt (except from sinking funds) | 1,000.00 | 2,500.00 | 250.00 | 4,300.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 7,909.62 | 936.05 | 7,489.77 | 1,180.77 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 14,000.00 | 15,000.00 | 17,015.05 | 30,500.00 |
| Transfers (except to sinking funds) and refunds | 480.45 | — | 136.20 | 107.66 |
| Agency, trust, and investment | 2,300.13 | 3,697.30 | 2,067.96 | 3,041.01 |
| Total payments | \$48,610.74 | \$50,119.73 | \$56,211.72 | \$73,668.89 |
| <i>Balance on hand, including funds</i> | <i>107.63</i> | <i>2,519.01</i> | <i>1,885.08</i> | <i>4,115.49</i> |
| GRAND TOTAL | \$48,718.37 | \$52,638.74 | \$58,096.80 | \$77,784.38 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Boxford POPULATION 581 | Oakham POPULATION 525 | New Salem POPULATION 519 | Pelham POPULATION 519 |
|--|------------------------------|-----------------------------|--------------------------------|-----------------------------|
| REVENUE. | \$36,535.57 | \$21,386.47 | \$32,568.82 | \$19,089.89 |
| General | 34,025.98 | 19,461.45 | 27,026.87 | 17,135.80 |
| <i>Taxes</i> | <i>27,536.96</i> | <i>10,683.26</i> | <i>15,180.67</i> | <i>11,325.38</i> |
| Property, poll, and income | 27,169.15 | 10,562.51 | 14,614.42 | 10,937.64 |
| Corporation, bank, etc. | 367.81 | 120.75 | 566.15 | 387.74 |
| <i>Licenses and permits</i> | <i>103.00</i> | <i>6.00</i> | — | <i>3.00</i> |
| <i>Fines and forfeits</i> | — | — | 50.00 | 118.00 |
| <i>Grants and gifts</i> | <i>6,386.02</i> | <i>8,772.19</i> | <i>11,796.30</i> | <i>5,689.42</i> |
| For expenses | 6,292.54 | 8,772.19 | 11,796.30 | 5,658.85 |
| For outlays | 93.48 | — | — | 30.57 |
| <i>All other</i> | — | — | — | — |
| Commercial | 2,509.59 | 1,925.02 | 5,541.95 | 1,954.09 |
| <i>Special assessments</i> | <i>178.87</i> | — | — | — |
| To meet expenses | 178.87 | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>863.51</i> | <i>794.33</i> | <i>5,124.64</i> | <i>1,790.33</i> |
| General government | 86.50 | 70.00 | — | 13.50 |
| Protection of persons and property | 12.00 | 35.77 | 17.49 | 15.00 |
| Health and sanitation | — | — | 80.00 | — |
| Highways | 171.94 | 13.48 | — | 24.08 |
| Charities | 16.00 | — | 115.00 | 28.38 |
| Soldiers' benefits | 120.00 | 231.00 | 264.00 | 171.00 |
| Schools | 69.00 | 102.53 | 4,214.54 | 1,252.63 |
| Libraries | — | 10.67 | — | — |
| Recreation | — | — | — | — |
| Unclassified | 388.07 | 330.88 | 433.51 | 285.74 |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | <i>385.35</i> | <i>186.15</i> | <i>36.00</i> |
| <i>Interest</i> | <i>1,467.21</i> | <i>745.34</i> | <i>231.26</i> | <i>128.76</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 1,242.10 | 561.67 | 15.59 | 45.00 |
| All other | 225.11 | 183.67 | 215.67 | 83.76 |
| NON-REVENUE. | \$33,670.97 | \$6,028.83 | \$9,990.48 | \$17,294.14 |
| Offsets to outlays | 3,999.77 | — | 3,999.84 | 1,500.00 |
| <i>Departmental</i> | <i>3,999.77</i> | — | <i>3,999.84</i> | <i>1,600.00</i> |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 24,000.00 | 3,000.00 | 2,000.00 | 12,500.00 |
| <i>Loans, general purposes</i> | <i>5,000.00</i> | — | — | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>19,000.00</i> | <i>3,000.00</i> | <i>2,000.00</i> | <i>12,500.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 175.00 | 46.75 | 20.91 | — |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 175.00 | 46.75 | 20.91 | — |
| Refunds | 15.95 | 50.94 | 216.01 | — |
| Agency, trust, and investment | 5,480.25 | 2,931.14 | 3,753.72 | 3,294.14 |
| <i>Taxes and licenses for State</i> | <i>1,866.69</i> | <i>900.00</i> | <i>1,100.00</i> | <i>1,104.29</i> |
| <i>Taxes for county</i> | <i>1,667.30</i> | <i>732.00</i> | <i>1,487.45</i> | <i>1,554.35</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>2,006.26</i> | <i>1,299.14</i> | <i>1,166.27</i> | <i>635.00</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$40,535.34 | \$21,386.47 | \$36,568.66 | \$20,589.89 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 24,000.00 | 3,000.00 | 2,000.00 | 12,500.00 |
| Transfers and refunds | 190.95 | 97.69 | 236.92 | — |
| Agency, trust, and investment | 5,480.25 | 2,931.14 | 3,753.72 | 3,294.14 |
| Total receipts | \$70,206.54 | \$27,415.30 | \$42,559.30 | \$36,384.03 |
| Balance on hand, including funds | 194.87 | 3,260.14 | 8,321.14 | 3,388.81 |
| GRAND TOTAL | \$70,401.41 | \$30,675.44 | \$50,880.44 | \$39,772.34 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Boxford POPULATION 581 | Oakham POPULATION 525 | New Salem POPULATION 519 | Pelham POPULATION 519 |
|--|------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Maintenance | \$30,353.36 | \$20,924.37 | \$30,306.28 | \$17,321.73 |
| <i>Departmental</i> | <i>30,353.36</i> | <i>20,574.02</i> | <i>29,894.00</i> | <i>17,230.10</i> |
| General government | 1,923.67 | 1,424.17 | 1,239.87 | 974.40 |
| Protection of persons and property | 1,643.82 | 662.74 | 429.23 | 1,071.80 |
| Health and sanitation | 924.08 | 163.30 | 648.06 | 164.25 |
| Highways | 9,885.97 | 6,961.52 | 7,705.35 | 5,353.65 |
| Charities | 1,066.63 | 1,042.29 | 612.63 | 463.00 |
| Soldiers' benefits | 312.00 | 210.00 | 264.00 | 161.00 |
| Schools | 14,024.08 | 9,195.46 | 18,167.05 | 8,537.84 |
| Libraries | 240.51 | 530.38 | 113.75 | 121.38 |
| Recreation | — | — | — | — |
| Pensions | — | — | — | — |
| Unclassified | 332.60 | 384.16 | 714.06 | 382.78 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>350.35</i> | <i>412.28</i> | <i>91.63</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 585.49 | 55.13 | 18.61 | 565.67 |
| <i>Loans, general purposes</i> | <i>585.49</i> | <i>55.13</i> | <i>18.61</i> | <i>565.67</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 12,425.29 | 1,000.00 | 3,999.84 | 2,295.21 |
| <i>Departmental</i> | <i>12,425.29</i> | <i>1,000.00</i> | <i>3,999.84</i> | <i>2,094.55</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | — | — | 94.55 |
| Health and sanitation | 6,425.65 | — | — | — |
| Highways | 5,999.64 | — | 3,999.84 | 2,000.00 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | 1,000.00 | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>200.66</i> |
| Municipal indebtedness | 19,000.00 | 3,000.00 | 2,000.00 | 13,700.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>700.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>19,000.00</i> | <i>3,000.00</i> | <i>2,000.00</i> | <i>13,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 175.00 | 46.75 | 20.91 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>175.00</i> | <i>46.75</i> | <i>20.91</i> | <i>—</i> |
| Refunds | 15.95 | 50.94 | 216.01 | — |
| Agency, trust, and investment | 6,547.35 | 3,166.31 | 3,748.40 | 3,294.14 |
| <i>Taxes and licenses for State</i> | <i>1,806.69</i> | <i>900.00</i> | <i>1,100.00</i> | <i>1,104.29</i> |
| <i>Taxes for county</i> | <i>1,667.30</i> | <i>732.00</i> | <i>1,487.45</i> | <i>1,554.85</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>3,073.36</i> | <i>1,534.31</i> | <i>1,160.95</i> | <i>655.00</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$30,938.85 | \$20,979.50 | \$30,324.89 | \$17,887.40 |
| Permanent debt (except from sinking funds) | — | — | — | 700.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 12,425.29 | 1,000.00 | 3,999.84 | 2,295.21 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 19,000.00 | 3,000.00 | 2,000.00 | 13,000.00 |
| Transfers (except to sinking funds) and refunds | 190.95 | 97.69 | 236.92 | — |
| Agency, trust, and investment | 6,547.35 | 3,166.31 | 3,748.40 | 3,294.14 |
| Total payments | \$69,102.44 | \$28,243.50 | \$40,310.05 | \$37,176.75 |
| Balance on hand, including funds | 1,298.97 | 2,431.94 | 10,570.59 | 2,545.59 |
| GRAND TOTAL | \$70,401.41 | \$30,675.44 | \$50,880.44 | \$39,722.34 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Plympton POPULATION 511 | Carlisle POPULATION 510 | Hancock POPULATION 510 | Cummington POPULATION 508 |
|--|-------------------------------|-------------------------------|------------------------------|---------------------------------|
| REVENUE. | \$26,144.87 | \$31,117.41 | \$18,873.30 | \$24,116.69 |
| General | 24,601.98 | 26,566.13 | 17,963.68 | 21,826.92 |
| <i>Taxes</i> | <i>17,058.15</i> | <i>18,527.64</i> | <i>11,088.64</i> | <i>11,757.24</i> |
| Property, poll, and income | 15,909.47 | 18,370.16 | 9,921.35 | 11,639.72 |
| Corporation, bank, etc. | 1,148.68 | 157.48 | 1,167.29 | 117.52 |
| <i>Licenses and permits</i> | <i>19.00</i> | — | <i>8.00</i> | — |
| <i>Fines and forfeits</i> | <i>10.00</i> | <i>133.55</i> | — | <i>25.00</i> |
| <i>Grants and gifts</i> | <i>7,514.83</i> | <i>7,904.94</i> | <i>6,867.04</i> | <i>10,044.68</i> |
| For expenses | 7,499.83 | 7,904.94 | 6,867.04 | 9,972.00 |
| For outlays | 15.00 | — | — | 72.68 |
| <i>All other</i> | — | — | — | — |
| Commercial | 1,542.89 | 4,551.28 | 909.62 | 2,289.77 |
| <i>Special assessments</i> | <i>172.98</i> | <i>82.97</i> | — | — |
| To meet expenses | 172.98 | 82.97 | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>1,082.16</i> | <i>2,905.62</i> | <i>892.04</i> | <i>1,889.25</i> |
| General government | — | — | 77.00 | 76.20 |
| Protection of persons and property | 403.85 | 749.29 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | — | 9.50 | 500.00 | 160.25 |
| Charities | 31.00 | 738.33 | 57.58 | 449.84 |
| Soldiers' benefits | 288.00 | — | — | 79.00 |
| Schools | 65.28 | 1,059.78 | — | 819.06 |
| Libraries | 12.75 | 20.70 | — | — |
| Recreation | — | — | — | — |
| Unclassified | 281.28 | 328.02 | 257.46 | 304.90 |
| <i>Public service enterprises</i> | — | <i>3.30</i> | — | <i>120.30</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 120.30 |
| All other | — | 3.30 | — | — |
| <i>Cemeteries</i> | <i>36.00</i> | <i>166.50</i> | — | — |
| <i>Interest</i> | <i>251.75</i> | <i>1,392.89</i> | <i>17.58</i> | <i>280.22</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | 915.43 | — | 176.39 |
| All other | 251.75 | 477.46 | 17.58 | 103.83 |
| NON-REVENUE. | \$30,819.15 | \$22,688.30 | \$11,353.53 | \$11,102.42 |
| Offsets to outlays | 9,700.00 | 1,000.00 | 4,500.00 | — |
| <i>Departmental</i> | <i>9,700.00</i> | <i>1,000.00</i> | <i>4,500.00</i> | — |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 18,500.00 | 18,320.92 | 5,000.00 | 9,085.00 |
| <i>Loans, general purposes</i> | <i>4,500.00</i> | — | — | <i>1,000.00</i> |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>14,000.00</i> | <i>18,000.00</i> | <i>5,000.00</i> | <i>8,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | <i>320.92</i> | — | <i>85.00</i> |
| <i>Premiums</i> | — | — | — | — |
| Transfers | — | 515.09 | — | 31.76 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | — | 515.09 | — | 31.76 |
| Refunds | 8.00 | 92.25 | — | .31 |
| Agency, trust, and investment | 2,611.15 | 2,760.04 | 1,853.53 | 1,985.35 |
| <i>Taxes and licenses for State</i> | <i>1,100.00</i> | <i>1,100.00</i> | <i>800.00</i> | <i>800.00</i> |
| <i>Taxes for county</i> | <i>1,330.06</i> | <i>875.36</i> | <i>872.82</i> | <i>1,130.80</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>181.09</i> | <i>784.68</i> | <i>180.71</i> | <i>54.55</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$35,844.87 | \$32,117.41 | \$23,373.30 | \$24,116.69 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 18,500.00 | 18,320.92 | 5,000.00 | 9,085.00 |
| Transfers and refunds | 8.00 | 607.34 | — | 32.07 |
| Agency, trust, and investment | 2,611.15 | 2,760.04 | 1,853.53 | 1,985.35 |
| Total receipts | \$56,964.02 | \$53,805.71 | \$30,226.83 | \$35,219.11 |
| Balance on hand, including funds | 8,368.15 | 1,996.68 | 2,582.24 | 749.52 |
| GRAND TOTAL | \$65,332.17 | \$55,802.39 | \$32,809.07 | \$35,968.63 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Plympton POPULATION 511 | Carlisle POPULATION 510 | Hancock POPULATION 510 | Cummington POPULATION 508 |
|--|-------------------------------|-------------------------------|------------------------------|---------------------------------|
| Maintenance | \$20,706.91 | \$28,673.64 | \$17,611.50 | \$23,881.06 |
| <i>Departmental</i> | 20,604.41 | 28,241.49 | 17,498.00 | 23,804.66 |
| General government | 1,084.35 | 1,516.91 | 1,470.46 | 991.54 |
| Protection of persons and property | 1,751.57 | 1,499.82 | 1,204.45 | 259.65 |
| Health and sanitation | 959.98 | 261.00 | 322.51 | 352.50 |
| Highways | 5,426.66 | 6,666.98 | 5,958.65 | 6,913.67 |
| Charities | 440.10 | 1,318.34 | 469.26 | 1,258.89 |
| Soldiers' benefits | 432.00 | 48.00 | 80.00 | 48.00 |
| Schools | 9,821.39 | 15,697.43 | 7,786.64 | 13,700.84 |
| Libraries | 236.78 | 642.67 | 70.93 | 106.32 |
| Recreation | 66.53 | 80.01 | — | — |
| Pensions | — | — | — | — |
| Unclassified | 385.05 | 510.33 | 137.10 | 173.25 |
| <i>Public service enterprises</i> | — | 20.69 | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 20.69 | — | — |
| <i>Cemeteries</i> | 102.50 | 411.46 | 113.50 | 76.40 |
| <i>Administration of trust funds</i> | — | — | — | — |
| Interest | 939.79 | 370.43 | 106.27 | 205.64 |
| <i>Loans, general purposes</i> | 939.79 | 370.43 | 106.27 | 205.64 |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 13,562.88 | 3,259.02 | 5,000.00 | 2,377.72 |
| <i>Departmental</i> | 13,562.88 | 3,209.02 | 5,000.00 | 2,377.72 |
| General government | — | — | — | — |
| Protection of persons and property | 360.56 | 1,253.97 | — | 145.38 |
| Health and sanitation | — | — | — | — |
| Highways | 12,907.59 | 1,510.05 | 5,000.00 | 2,232.34 |
| Charities | — | — | — | — |
| Schools | 294.73 | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | 445.00 | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | 50.00 | — | — |
| Municipal indebtedness | 15,969.96 | 17,167.32 | 5,000.00 | 7,000.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | 2,969.96 | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 13,000.00 | 16,000.00 | 5,000.00 | 7,000.00 |
| <i>Warrants or orders, previous years</i> | — | 1,167.32 | — | — |
| Transfers | — | 515.09 | — | 31.76 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | — | 515.09 | — | 31.76 |
| Refunds | 8.00 | 92.25 | — | .31 |
| Agency, trust, and investment | 2,611.15 | 3,047.26 | 1,853.53 | 1,930.80 |
| <i>Taxes and licenses for State</i> | 1,100.00 | 1,100.00 | 800.00 | 800.00 |
| <i>Taxes for county</i> | 1,330.06 | 875.36 | 872.82 | 1,130.80 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 181.09 | 1,071.90 | 180.71 | — |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$21,646.70 | \$29,044.07 | \$17,717.77 | \$24,086.70 |
| Permanent debt (except from sinking funds) | 2,969.96 | — | — | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 13,562.88 | 3,259.02 | 5,000.00 | 2,377.72 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 13,000.00 | 17,167.32 | 5,000.00 | 7,000.00 |
| Transfers (except to sinking funds) and refunds | 8.00 | 607.34 | — | 32.07 |
| Agency, trust, and investment | 2,611.15 | 3,047.26 | 1,853.53 | 1,930.80 |
| Total payments | \$53,798.69 | \$53,125.01 | \$29,571.30 | \$35,427.29 |
| Balance on hand, including funds | 11,633.48 | 2,677.38 | 3,237.77 | 541.34 |
| GRAND TOTAL | \$65,332.17 | \$55,802.39 | \$32,809.07 | \$35,968.63 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Truro POPULATION 504 | Eastham POPULATION 494 | Sandisfield POPULATION 480 | Egremont POPULATION 477 |
|---|----------------------------|------------------------------|----------------------------------|-------------------------------|
| REVENUE. | \$26,658.61 | \$25,004.78 | \$22,907.94 | \$18,873.73 |
| General | 22,573.65 | 18,715.28 | 22,156.17 | 18,524.64 |
| Taxes | 12,931.60 | 15,497.44 | 12,744.13 | 13,483.86 |
| Property, poll, and income | 11,789.22 | 15,387.35 | 12,436.31 | 12,883.55 |
| Corporation, bank, etc. | 1,142.38 | 110.09 | 307.82 | 600.31 |
| Licenses and permits | 107.00 | 112.50 | 11.00 | 21.00 |
| Fines and forfeits | 557.55 | — | 127.70 | 10.00 |
| Grants and gifts | 8,977.50 | 3,105.34 | 9,273.34 | 5,009.78 |
| For expenses | 8,977.50 | 3,105.34 | 9,273.34 | 5,009.78 |
| For outlays | — | — | — | — |
| All other | — | — | — | — |
| Commercial | 4,084.96 | 6,289.50 | 751.77 | 349.09 |
| Special assessments | — | 384.90 | — | — |
| To meet expenses | — | 384.90 | — | — |
| To meet outlays | — | — | — | — |
| Privileges | 1,980.56 | 1,076.00 | — | — |
| Departmental | 1,770.29 | 2,673.10 | 589.90 | 308.53 |
| General government | 30.00 | 201.75 | — | — |
| Protection of persons and property | 402.67 | 724.94 | 5.00 | — |
| Health and sanitation | — | — | — | — |
| Highways | 3.00 | — | — | 2.00 |
| Charities | 185.00 | — | 156.15 | — |
| Soldiers' benefits | 102.00 | 216.00 | 144.00 | — |
| Schools | 663.86 | 968.49 | — | — |
| Libraries | 13.75 | 33.39 | — | — |
| Recreation | — | — | — | — |
| Unclassified | 370.01 | 528.53 | 284.75 | 306.58 |
| Public service enterprises | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | 163.82 | — | — | — |
| Interest | 170.29 | 2,155.50 | 161.87 | 40.51 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | 1,979.08 | — | — |
| All other | 170.29 | 176.42 | 161.87 | 40.51 |
| NON-REVENUE. | \$16,144.71 | \$12,399.58 | \$6,606.92 | \$17,563.52 |
| Offsets to outlays | — | — | 725.00 | 2,000.00 |
| Departmental | — | — | 725.00 | 2,000.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 11,000.00 | 8,950.00 | 4,000.00 | 12,168.65 |
| Loans, general purposes | — | — | — | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 11,000.00 | 8,950.00 | 4,000.00 | 12,168.65 |
| Unpaid warrants or orders, current year | — | — | — | — |
| Premiums | — | — | — | — |
| Transfers | — | — | — | — |
| From sinking funds | — | — | — | — |
| All other | — | — | — | — |
| Refunds | 339.79 | 100.32 | — | 129.26 |
| Agency, trust, and investment | 4,804.92 | 3,349.26 | 1,881.92 | 3,265.61 |
| Taxes and licenses for State | 1,200.00 | 1,100.00 | 900.00 | 1,505.85 |
| Taxes for county | 2,447.13 | 2,243.20 | 981.92 | 1,636.54 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 1,157.79 | 6.06 | — | 123.22 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$26,658.61 | \$25,004.78 | \$23,632.94 | \$20,873.73 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 11,000.00 | 8,950.00 | 4,000.00 | 12,168.65 |
| Transfers and refunds | 339.79 | 100.32 | — | 129.26 |
| Agency, trust, and investment | 4,804.92 | 3,349.26 | 1,881.92 | 3,265.61 |
| Total receipts | \$42,803.32 | \$37,404.36 | \$29,514.86 | \$36,437.25 |
| Balance on hand, including funds | 5,848.93 | 15,708.22 | 1,856.89 | 1,544.08 |
| GRAND TOTAL | \$48,652.25 | \$53,112.58 | \$31,371.75 | \$37,981.33 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Truro POPULATION 504 | Eastham POPULATION 494 | Sandisfield POPULATION 480 | Egremont POPULATION 477 |
|--|----------------------------|------------------------------|----------------------------------|-------------------------------|
| Maintenance | \$24,983.01 | \$21,950.61 | \$19,858.54 | \$15,806.48 |
| <i>Departmental</i> | <i>24,784.19</i> | <i>21,950.61</i> | <i>19,784.29</i> | <i>15,806.48</i> |
| General government | 1,987.50 | 3,470.98 | 792.97 | 945.11 |
| Protection of persons and property | 1,538.52 | 1,221.83 | 182.70 | 65.23 |
| Health and sanitation | 522.25 | 365.41 | 289.50 | 294.75 |
| Highways | 8,175.24 | 5,561.57 | 8,970.66 | 6,470.32 |
| Charities | 1,141.76 | 375.38 | 553.80 | 986.00 |
| Soldiers' benefits | 117.00 | 243.00 | 144.00 | — |
| Schools | 10,571.81 | 9,510.18 | 8,657.56 | 6,854.61 |
| Libraries | 513.81 | 773.95 | — | 117.74 |
| Recreation | — | — | — | — |
| Pensions | — | — | — | — |
| Unclassified | 216.30 | 428.31 | 188.10 | 72.72 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>198.82</i> | <i>—</i> | <i>74.25</i> | <i>—</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 224.88 | 454.24 | 139.34 | 406.75 |
| <i>Loans, general purposes</i> | <i>224.88</i> | <i>454.24</i> | <i>139.34</i> | <i>406.75</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,735.55 | — | 2,456.50 | 3,009.28 |
| <i>Departmental</i> | <i>1,735.55</i> | <i>—</i> | <i>2,456.50</i> | <i>3,009.28</i> |
| General government | 1,467.05 | — | — | — |
| Protection of persons and property | — | — | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 268.50 | — | 1,927.50 | 3,009.28 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | 529.00 | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 14,000.00 | 14,625.00 | 3,500.00 | 14,293.65 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>675.00</i> | <i>—</i> | <i>2,125.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>14,000.00</i> | <i>13,950.00</i> | <i>3,500.00</i> | <i>12,168.65</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | — | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Refunds | 339.79 | 100.32 | — | 129.26 |
| Agency, trust, and investment | 4,786.20 | 4,567.42 | 1,881.92 | 3,265.61 |
| <i>Taxes and licenses for State</i> | <i>1,200.00</i> | <i>1,100.00</i> | <i>900.00</i> | <i>1,505.85</i> |
| <i>Taxes for county</i> | <i>2,447.13</i> | <i>2,243.20</i> | <i>981.92</i> | <i>1,636.54</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,139.07</i> | <i>1,224.22</i> | <i>—</i> | <i>123.22</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$25,207.89 | \$22,404.85 | \$19,997.88 | \$16,213.23 |
| Permanent debt (except from sinking funds) | — | 675.00 | — | 2,125.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,735.55 | — | 2,456.50 | 3,009.28 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 14,000.00 | 13,950.00 | 3,500.00 | 12,168.65 |
| Transfers (except to sinking funds) and refunds | 339.79 | 100.32 | — | 129.26 |
| Agency, trust, and investment | 4,786.20 | 4,567.42 | 1,881.92 | 3,265.61 |
| Total payments | \$46,069.43 | \$41,697.59 | \$27,836.30 | \$36,911.03 |
| <i>Balance on hand, including funds</i> | <i>2,582.82</i> | <i>11,414.99</i> | <i>3,555.45</i> | <i>1,070.30</i> |
| GRAND TOTAL | \$48,652.25 | \$53,112.58 | \$31,371.75 | \$37,981.33 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Greenwich POPULATION 450 | Chesterfield POPULATION 445 | Blandford POPULATION 437 | Wales POPULATION 434 |
|--|--------------------------------|-----------------------------------|--------------------------------|----------------------------|
| REVENUE. | \$19,218.35 | \$21,178.95 | \$38,300.00 | \$18,196.67 |
| General | 16,217.54 | 19,859.18 | 36,481.87 | 17,379.95 |
| <i>Taxes</i> | <i>10,899.22</i> | <i>11,374.01</i> | <i>26,636.16</i> | <i>10,608.21</i> |
| Property, poll, and income | 10,788.97 | 11,269.18 | 25,972.60 | 9,827.84 |
| Corporation, bank, etc. | 110.25 | 104.83 | 563.56 | 780.37 |
| <i>Licenses and permits</i> | <i>—</i> | <i>2.00</i> | <i>—</i> | <i>—</i> |
| <i>Fines and forfeits</i> | <i>—</i> | <i>—</i> | <i>97.50</i> | <i>18.50</i> |
| <i>Grants and gifts</i> | <i>5,318.32</i> | <i>8,483.17</i> | <i>9,848.21</i> | <i>6,753.24</i> |
| For expenses | 5,318.32 | 8,483.17 | 9,848.21 | 6,753.24 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 3,000.81 | 1,319.77 | 1,818.13 | 816.72 |
| <i>Special assessments</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>2,231.31</i> | <i>1,108.53</i> | <i>961.36</i> | <i>298.93</i> |
| General government | — | — | 80.00 | — |
| Protection of persons and property | — | 7.01 | 13.69 | 5.29 |
| Health and sanitation | — | — | — | — |
| Highways | — | 201.33 | 56.50 | — |
| Charities | 225.00 | — | 221.00 | — |
| Soldiers' benefits | 210.00 | 168.00 | 144.00 | 36.00 |
| Schools | 1,513.15 | 428.02 | 98.20 | — |
| Libraries | — | — | 14.70 | 10.10 |
| Recreation | — | — | — | — |
| Unclassified | 283.16 | 304.17 | 333.27 | 247.54 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>9.15</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 9.15 |
| <i>Cemeteries</i> | <i>280.72</i> | <i>—</i> | <i>42.10</i> | <i>290.82</i> |
| <i>Interest</i> | <i>488.78</i> | <i>211.24</i> | <i>814.67</i> | <i>217.82</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 162.55 | 211.24 | 494.53 | 110.00 |
| All other | 326.23 | — | 320.14 | 107.82 |
| NON-REVENUE. | \$12,039.04 | \$10,193.04 | \$52,832.58 | \$11,721.11 |
| Offsets to outlays | 2,499.59 | 8,249.66 | 10,100.00 | — |
| <i>Departmental</i> | <i>2,499.59</i> | <i>8,249.66</i> | <i>10,100.00</i> | <i>—</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 4,500.00 | — | 36,500.00 | 10,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>2,000.00</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>4,500.00</i> | <i>—</i> | <i>34,500.00</i> | <i>10,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 2,171.75 | — | 291.21 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 2,171.75 | — | 291.21 | — |
| Refunds | 260.65 | 12.58 | 368.44 | 60.88 |
| Agency, trust, and investment | 2,607.05 | 1,930.80 | 5,572.93 | 1,660.23 |
| <i>Taxes and licenses for State</i> | <i>1,000.00</i> | <i>800.00</i> | <i>1,600.00</i> | <i>800.00</i> |
| <i>Taxes for county</i> | <i>1,413.50</i> | <i>1,130.80</i> | <i>945.18</i> | <i>472.59</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>193.55</i> | <i>—</i> | <i>177.01</i> | <i>387.64</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>2,850.74</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$21,717.94 | \$29,428.61 | \$48,400.00 | \$18,196.67 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 4,500.00 | — | 36,500.00 | 10,000.00 |
| Transfers and refunds | 2,432.40 | 12.58 | 659.65 | 60.88 |
| Agency, trust, and investment | 2,607.05 | 1,930.80 | 5,572.93 | 1,660.23 |
| Total receipts | \$31,257.39 | \$31,371.99 | \$91,132.58 | \$29,917.78 |
| Balance on hand, including funds | 2,699.59 | 8,196.73 | 4,753.80 | 3,088.89 |
| GRAND TOTAL | \$33,956.98 | \$39,568.72 | \$95,886.38 | \$33,006.67 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Greenwich POPULATION 450 | Chesterfield POPULATION 445 | Blandford POPULATION 437 | Wales POPULATION 434 |
|--|--------------------------------|-----------------------------------|--------------------------------|----------------------------|
| Maintenance | \$18,035.45 | \$18,744.59 | \$28,115.99 | \$15,365.14 |
| <i>Departmental</i> | <i>17,724.73</i> | <i>18,698.91</i> | <i>27,937.68</i> | <i>14,953.92</i> |
| General government | 1,048.36 | 1,175.83 | 3,218.57 | 1,015.79 |
| Protection of persons and property | 796.52 | 198.30 | 626.36 | 267.15 |
| Health and sanitation | 245.13 | 269.00 | 760.27 | 396.76 |
| Highways | 5,569.83 | 7,213.45 | 10,683.13 | 4,441.13 |
| Charities | 51.40 | 109.36 | 557.10 | 366.33 |
| Soldiers' benefits | 240.00 | 168.00 | 162.00 | 42.00 |
| Schools | 9,201.29 | 9,129.36 | 10,986.41 | 7,616.76 |
| Libraries | 171.78 | 154.18 | 339.22 | 216.38 |
| Recreation | — | — | 6.00 | 224.87 |
| Pensions | — | — | — | — |
| Unclassified | 400.42 | 276.43 | 598.62 | 366.75 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>60.70</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 60.70 |
| <i>Cemeteries</i> | <i>310.72</i> | <i>60.68</i> | <i>178.31</i> | <i>350.52</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 100.56 | — | 1,632.79 | 355.63 |
| <i>Loans, general purposes</i> | <i>100.56</i> | <i>—</i> | <i>1,632.79</i> | <i>355.63</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 2,399.45 | 9,513.01 | 13,985.19 | 554.26 |
| <i>Departmental</i> | <i>2,399.45</i> | <i>9,513.01</i> | <i>13,985.19</i> | <i>554.26</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | — | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 2,399.45 | 9,513.01 | 13,985.19 | — |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | 554.26 |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 4,500.00 | — | 42,300.00 | 11,700.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>1,800.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>4,500.00</i> | <i>—</i> | <i>40,500.00</i> | <i>11,700.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 2,171.75 | — | 291.21 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>2,171.75</i> | <i>—</i> | <i>291.21</i> | <i>—</i> |
| Refunds | 260.65 | 12.58 | 368.44 | 60.88 |
| Agency, trust, and investment | 3,890.51 | 1,930.80 | 5,651.29 | 1,660.23 |
| <i>Taxes and licenses for State</i> | <i>1,000.00</i> | <i>800.00</i> | <i>1,600.00</i> | <i>800.00</i> |
| <i>Taxes for county</i> | <i>1,413.50</i> | <i>1,130.80</i> | <i>945.18</i> | <i>472.59</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>1,477.01</i> | <i>—</i> | <i>255.37</i> | <i>387.64</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>2,850.74</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$18,136.01 | \$18,744.59 | \$29,748.78 | \$15,720.77 |
| Permanent debt (except from sinking funds) | — | — | 1,800.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 2,399.45 | 9,513.01 | 13,985.19 | 554.26 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 4,500.00 | — | 40,500.00 | 11,700.00 |
| Transfers (except to sinking funds) and refunds | 2,432.40 | 12.58 | 659.65 | 60.88 |
| Agency, trust, and investment | 3,890.51 | 1,930.80 | 5,651.29 | 1,660.23 |
| Total payments | \$31,358.37 | \$30,200.98 | \$92,344.91 | \$29,696.14 |
| Balance on hand, including funds | 2,598.61 | 9,367.74 | 3,641.47 | 3,310.53 |
| GRAND TOTAL | \$33,956.98 | \$39,568.72 | \$95,886.38 | \$33,006.67 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Worthington POPULATION 429 | New Braintree POPULATION 423 | Savoy POPULATION 399 | Wendell POPULATION 397 |
|--|----------------------------------|---------------------------------------|----------------------------|------------------------------|
| REVENUE. | \$25,698.16 | \$19,610.09 | \$19,718.39 | \$20,010.31 |
| General | 24,684.98 | 18,906.80 | 19,143.48 | 18,773.60 |
| <i>Taxes</i> | <i>14,065.83</i> | <i>10,323.64</i> | <i>11,723.86</i> | <i>14,704.24</i> |
| Property, poll, and income | 13,786.38 | 10,145.91 | 11,684.39 | 8,395.00 |
| Corporation, bank, etc. | 279.45 | 177.73 | 39.47 | 6,309.24 |
| <i>Licenses and permits</i> | <i>1.00</i> | <i>2.00</i> | <i>2.00</i> | <i>11.00</i> |
| <i>Fines and forfeits</i> | <i>612.00</i> | <i>70.00</i> | — | <i>30.00</i> |
| <i>Grants and gifts</i> | <i>10,006.15</i> | <i>8,511.16</i> | <i>7,417.62</i> | <i>4,028.36</i> |
| For expenses | 10,006.15 | 8,311.16 | 7,417.62 | 4,028.36 |
| For outlays | — | 200.00 | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 1,013.18 | 703.29 | 574.91 | 1,236.71 |
| <i>Special assessments</i> | — | — | — | — |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>644.42</i> | <i>540.95</i> | <i>574.91</i> | <i>601.32</i> |
| General government | — | 75.00 | — | 54.00 |
| Protection of persons and property | 18.67 | 3.00 | 5.00 | 6.43 |
| Health and sanitation | — | — | — | — |
| Highways | — | — | — | 5.00 |
| Charities | — | — | — | 245.00 |
| Soldiers' benefits | — | 168.00 | 96.00 | 72.00 |
| Schools | 330.09 | 35.00 | 222.89 | — |
| Libraries | — | — | — | 13.02 |
| Recreation | — | — | — | — |
| Unclassified | 295.66 | 259.95 | 251.02 | 205.87 |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>10.00</i> | — | — | <i>55.55</i> |
| <i>Interest</i> | <i>358.76</i> | <i>162.34</i> | — | <i>579.84</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 309.12 | — | — | 409.30 |
| All other | 49.64 | 162.34 | — | 170.54 |
| NON-REVENUE. | \$12,286.63 | \$30,363.53 | \$20,596.65 | \$8,674.18 |
| Offsets to outlays | 50.00 | 13,951.64 | 5,000.00 | 1,000.00 |
| <i>Departmental</i> | <i>50.00</i> | <i>13,951.64</i> | <i>5,000.00</i> | <i>1,000.00</i> |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 9,670.00 | 14,300.00 | 13,400.00 | 2,500.00 |
| <i>Loans, general purposes</i> | — | — | <i>2,000.00</i> | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>9,670.00</i> | <i>14,300.00</i> | <i>11,400.00</i> | <i>2,500.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | 46.64 | — | — | 598.78 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | 46.64 | — | — | 598.78 |
| Refunds | 92.60 | — | 1,149.19 | 292.78 |
| Agency, trust, and investment | 2,427.39 | 2,111.89 | 1,047.46 | 4,282.62 |
| <i>Taxes and licenses for State</i> | <i>1,003.90</i> | <i>1,003.90</i> | <i>501.95</i> | <i>1,600.00</i> |
| <i>Taxes for county</i> | <i>1,413.49</i> | <i>813.00</i> | <i>545.51</i> | <i>2,163.56</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>10.00</i> | <i>294.99</i> | — | <i>519.06</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$25,748.16 | \$33,561.73 | \$24,718.39 | \$21,010.31 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 9,670.00 | 14,300.00 | 13,400.00 | 2,500.00 |
| Transfers and refunds | 139.24 | — | 1,149.19 | 891.56 |
| Agency, trust, and investment | 2,427.39 | 2,111.89 | 1,047.46 | 4,282.62 |
| Total receipts | \$37,984.79 | \$49,973.62 | \$40,315.04 | \$28,684.49 |
| Balance on hand, including funds | 478.96 | 55.21 | 3,754.47 | 10,379.85 |
| GRAND TOTAL | \$38,463.75 | \$50,028.83 | \$44,069.51 | \$39,064.34 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Worthington POPULATION 429 | New Braintree POPULATION 423 | Savoy POPULATION 399 | Wendell POPULATION 397 |
|--|----------------------------------|---------------------------------------|----------------------------|------------------------------|
| Maintenance | \$20,573.83 | \$16,074.88 | \$18,840.28 | \$18,303.71 |
| <i>Departmental</i> | <i>20,291.68</i> | <i>16,063.88</i> | <i>18,840.28</i> | <i>18,242.16</i> |
| General government | 1,532.06 | 898.84 | 949.66 | 1,848.64 |
| Protection of persons and property | 496.72 | 266.28 | 568.23 | 212.45 |
| Health and sanitation | 360.60 | 245.00 | 349.57 | 857.37 |
| Highways | 7,715.57 | 6,346.44 | 7,503.31 | 7,749.46 |
| Charities | 406.00 | — | 529.76 | 896.61 |
| Soldiers' benefits | — | 78.00 | 64.00 | 72.00 |
| Schools | 9,230.90 | 7,947.97 | 8,622.24 | 6,035.28 |
| Libraries | 122.63 | 148.10 | 78.46 | 134.36 |
| Recreation | — | — | — | — |
| Pensions | — | — | — | — |
| Unclassified | 427.20 | 133.25 | 175.05 | 435.99 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>282.15</i> | <i>11.00</i> | <i>—</i> | <i>61.55</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 312.62 | 304.69 | 443.46 | 35.77 |
| <i>Loans, general purposes</i> | <i>312.62</i> | <i>304.69</i> | <i>443.46</i> | <i>35.77</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,000.00 | 16,333.62 | 7,738.59 | 2,131.95 |
| <i>Departmental</i> | <i>1,000.00</i> | <i>16,333.62</i> | <i>7,738.59</i> | <i>2,131.95</i> |
| General government | — | — | — | 240.95 |
| Protection of persons and property | — | — | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 1,000.00 | 16,333.62 | 5,000.20 | 1,475.00 |
| Charities | — | — | — | — |
| Schools | — | — | 2,738.39 | 416.00 |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 10,170.00 | 15,000.00 | 13,700.00 | 2,500.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>800.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>10,170.00</i> | <i>15,000.00</i> | <i>12,900.00</i> | <i>2,500.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 46.64 | — | — | 598.78 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>46.64</i> | <i>—</i> | <i>—</i> | <i>598.78</i> |
| Refunds | 92.60 | — | 1,149.19 | 292.78 |
| Agency, trust, and investment | 2,427.39 | 2,111.89 | 1,047.46 | 4,093.14 |
| <i>Taxes and licenses for State</i> | <i>1,003.90</i> | <i>1,003.90</i> | <i>501.95</i> | <i>1,600.00</i> |
| <i>Taxes for county</i> | <i>1,413.49</i> | <i>813.00</i> | <i>545.51</i> | <i>2,163.56</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>10.00</i> | <i>294.99</i> | <i>—</i> | <i>329.58</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$20,886.45 | \$16,379.57 | \$19,283.74 | \$18,339.48 |
| Permanent debt (except from sinking funds) | — | — | 800.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,000.00 | 16,333.62 | 7,738.59 | 2,131.95 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 10,170.00 | 15,000.00 | 12,900.00 | 2,500.00 |
| Transfers (except to sinking funds) and refunds | 139.24 | — | 1,149.19 | 891.56 |
| Agency, trust, and investment | 2,427.39 | 2,111.89 | 1,047.46 | 4,093.14 |
| Total payments | \$34,623.08 | \$49,825.08 | \$42,918.98 | \$27,956.13 |
| Balance on hand, including funds | 3,840.67 | 203.75 | 1,150.63 | 11,108.21 |
| GRAND TOTAL | \$38,463.75 | \$50,028.83 | \$44,069.51 | \$39,064.34 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Otis POPULATION 395 | Windsor POPULATION 388 | Phillipston POPULATION 384 | Warwick POPULATION 364 |
|--|---------------------------|------------------------------|----------------------------------|------------------------------|
| REVENUE. | \$19,990.78 | \$23,922.93 | \$19,890.94 | \$23,814.01 |
| General | 18,981.90 | 23,009.89 | 18,029.22 | 22,415.14 |
| <i>Taxes</i> | <i>9,096.01</i> | <i>12,118.93</i> | <i>11,203.42</i> | <i>14,207.75</i> |
| Property, poll, and income | 8,646.16 | 12,026.66 | 11,085.74 | 13,798.53 |
| Corporation, bank, etc. | 449.85 | 92.27 | 117.68 | 409.22 |
| <i>Licenses and permits</i> | <i>16.00</i> | <i>—</i> | <i>31.00</i> | <i>1.00</i> |
| <i>Fines and forfeits</i> | <i>169.02</i> | <i>—</i> | <i>5.00</i> | <i>—</i> |
| <i>Grants and gifts</i> | <i>9,700.87</i> | <i>10,890.96</i> | <i>6,789.80</i> | <i>8,206.39</i> |
| For expenses | 9,700.87 | 10,390.96 | 6,789.80 | 8,206.39 |
| For outlays | — | 500.00 | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 1,008.88 | 913.04 | 1,861.72 | 1,398.87 |
| <i>Special assessments</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>819.93</i> | <i>694.82</i> | <i>1,158.77</i> | <i>916.54</i> |
| General government | 50.80 | 18.65 | 194.25 | 125.25 |
| Protection of persons and property | 26.60 | 5.00 | 182.25 | 22.89 |
| Health and sanitation | 27.00 | — | — | — |
| Highways | — | 18.30 | — | 502.36 |
| Charities | — | — | — | — |
| Soldiers' benefits | 84.00 | 48.00 | 126.00 | 48.00 |
| Schools | 376.25 | 380.15 | 447.42 | .75 |
| Libraries | 8.22 | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | 247.06 | 224.72 | 208.85 | 217.29 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>50.00</i> | <i>19.00</i> | <i>87.80</i> | <i>60.50</i> |
| <i>Interest</i> | <i>138.95</i> | <i>199.22</i> | <i>616.15</i> | <i>421.83</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | 17.22 | 490.05 | 325.05 |
| All other | 138.95 | 182.00 | 125.10 | 96.78 |
| NON-REVENUE. | \$7,097.21 | \$9,701.75 | \$15,789.95 | \$11,415.89 |
| Offsets to outlays | 50.00 | 1,000.00 | 4,000.00 | 2,599.34 |
| <i>Departmental</i> | <i>50.00</i> | <i>1,000.00</i> | <i>4,000.00</i> | <i>2,599.34</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 5,000.00 | 7,000.00 | 10,000.00 | 6,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>5,000.00</i> | <i>7,000.00</i> | <i>10,000.00</i> | <i>6,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | 189.50 | — | 7.25 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>189.50</i> | <i>—</i> | <i>7.25</i> |
| Refunds | — | 24.80 | 382.11 | — |
| Agency, trust, and investment | 2,047.21 | 1,487.45 | 1,407.84 | 2,809.30 |
| <i>Taxes and licenses for State</i> | <i>803.12</i> | <i>702.73</i> | <i>702.73</i> | <i>1,000.00</i> |
| <i>Taxes for county</i> | <i>872.82</i> | <i>763.72</i> | <i>669.00</i> | <i>1,352.22</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>371.27</i> | <i>21.00</i> | <i>136.11</i> | <i>457.08</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$20,040.78 | \$24,922.93 | \$23,890.94 | \$26,413.35 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 5,000.00 | 7,000.00 | 10,000.00 | 6,000.00 |
| Transfers and refunds | — | 214.30 | 382.11 | 7.25 |
| Agency, trust, and investment | 2,047.21 | 1,487.45 | 1,407.84 | 2,809.30 |
| Total receipts | \$27,087.99 | \$33,624.68 | \$35,680.89 | \$35,229.90 |
| Balance on hand, including funds | 1,666.41 | 916.31 | 3,713.24 | 4,474.06 |
| GRAND TOTAL | \$28,754.40 | \$34,540.99 | \$39,394.13 | \$39,703.96 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Otis POPULATION 395 | Windsor POPULATION 388 | Phillipston POPULATION 384 | Warwick POPULATION 364 |
|--|---------------------------|------------------------------|----------------------------------|------------------------------|
| Maintenance | \$18,469.44 | \$20,360.57 | \$17,670.54 | \$20,364.19 |
| <i>Departmental</i> | 18,361.62 | 20,335.67 | 17,567.74 | 20,172.68 |
| General government | 882.76 | 607.11 | 1,934.91 | 1,947.21 |
| Protection of persons and property | 192.91 | 67.01 | 662.40 | 538.93 |
| Health and sanitation | 829.72 | 242.50 | 277.50 | 309.84 |
| Highways | 6,241.34 | 8,693.98 | 5,135.83 | 7,672.91 |
| Charities | 195.70 | 510.74 | 510.98 | 253.50 |
| Soldiers' benefits | 60.00 | 48.00 | 126.00 | 48.00 |
| Schools | 9,374.00 | 9,965.20 | 8,131.58 | 8,264.24 |
| Libraries | 197.84 | 78.69 | 316.87 | 410.49 |
| Recreation | — | — | — | 193.04 |
| Pensions | — | — | — | — |
| Unclassified | 387.25 | 122.34 | 471.67 | 534.52 |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | 107.92 | 25.00 | 87.80 | 190.11 |
| <i>Administration of trust funds</i> | — | — | 15.00 | 1.40 |
| Interest | 107.63 | 220.93 | 531.87 | 225.00 |
| <i>Loans, general purposes</i> | 107.63 | 220.93 | 531.87 | 225.00 |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 1,750.64 | 2,700.58 | 5,016.40 | 4,396.08 |
| <i>Departmental</i> | 1,750.64 | 2,700.58 | 5,016.40 | 4,396.08 |
| General government | — | — | — | 394.54 |
| Protection of persons and property | — | — | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 1,254.14 | 2,700.58 | 5,016.40 | 4,001.54 |
| Charities | — | — | — | — |
| Schools | 496.50 | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 5,000.00 | 7,000.00 | 10,000.00 | 6,500.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | — | — | — | 500.00 |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 5,000.00 | 7,000.00 | 10,000.00 | 6,000.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | — |
| Transfers | — | 189.50 | — | 7.25 |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | — | 189.50 | — | 7.25 |
| Refunds | — | 24.80 | 382.11 | — |
| Agency, trust, and investment | 2,047.21 | 1,485.45 | 1,410.09 | 2,959.30 |
| <i>Taxes and licenses for State</i> | 803.12 | 702.73 | 702.73 | 1,000.00 |
| <i>Taxes for county</i> | 872.82 | 763.72 | 569.00 | 1,352.22 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 371.27 | 19.00 | 138.36 | 607.08 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$18,577.07 | \$20,581.50 | \$18,202.41 | \$20,589.19 |
| Permanent debt (except from sinking funds) | — | — | — | 500.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,750.64 | 2,700.58 | 5,016.40 | 4,396.08 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 5,000.00 | 7,000.00 | 10,000.00 | 6,000.00 |
| Transfers (except to sinking funds) and refunds | — | 214.30 | 382.11 | 7.25 |
| Agency, trust, and investment | 2,047.21 | 1,485.45 | 1,410.09 | 2,959.30 |
| Total payments | \$27,374.92 | \$31,981.83 | \$35,011.01 | \$34,451.82 |
| Balance on hand, including funds | 1,379.48 | 2,559.16 | 4,383.12 | 5,252.14 |
| GRAND TOTAL | \$28,754.40 | \$34,540.99 | \$39,394.13 | \$39,703.96 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Florida POPULATION 362 | Hawley POPULATION 354 | Monterey POPULATION 348 | Dunstable POPULATION 338 |
|--|------------------------------|-----------------------------|-------------------------------|--------------------------------|
| REVENUE. | \$30,094.75 | \$19,111.40 | \$17,123.81 | \$17,919.53 |
| General | 28,564.74 | 16,292.24 | 16,651.43 | 14,271.57 |
| <i>Taxes</i> | <i>25,085.43</i> | <i>7,600.98</i> | <i>11,283.87</i> | <i>10,389.38</i> |
| Property, poll, and income | 24,751.94 | 7,572.11 | 10,899.67 | 9,255.14 |
| Corporation, bank, etc. | 333.49 | 28.87 | 384.20 | 1,134.24 |
| <i>Licenses and permits</i> | <i>65.00</i> | <i>2.50</i> | <i>180.33</i> | — |
| <i>Fines and forfeits</i> | — | — | <i>42.11</i> | — |
| <i>Grants and gifts</i> | <i>3,414.31</i> | <i>8,688.76</i> | <i>5,195.12</i> | <i>3,882.19</i> |
| For expenses | 3,414.31 | 8,688.76 | 5,195.12 | 3,882.19 |
| For outlays | — | — | — | — |
| <i>All other</i> | — | — | — | — |
| Commercial | 1,530.01 | 2,819.16 | 472.38 | 3,647.96 |
| <i>Special assessments</i> | — | — | — | <i>246.77</i> |
| To meet expenses | — | — | — | 246.77 |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | — | — | — | — |
| <i>Departmental</i> | <i>1,291.83</i> | <i>2,546.05</i> | <i>279.90</i> | <i>1,988.62</i> |
| General government | — | — | — | 92.20 |
| Protection of persons and property | 18.47 | 104.17 | 15.00 | 145.52 |
| Health and sanitation | — | — | — | 100.29 |
| Highways | 189.05 | — | — | 76.00 |
| Charities | — | — | 13.00 | — |
| Soldiers' benefits | — | 48.00 | 30.00 | — |
| Schools | 891.34 | 2,195.95 | 10.00 | 1,338.68 |
| Libraries | — | — | 37.15 | 3.77 |
| Recreation | — | — | — | — |
| Unclassified | 192.97 | 197.93 | 174.75 | 232.16 |
| <i>Public service enterprises</i> | — | — | — | <i>198.19</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 197.84 |
| All other | — | — | — | .35 |
| <i>Cemeteries</i> | <i>12.00</i> | — | <i>157.59</i> | <i>262.10</i> |
| <i>Interest</i> | <i>226.13</i> | <i>273.11</i> | <i>34.89</i> | <i>952.28</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 10.60 | — | 20.43 | 695.96 |
| All other | 215.58 | 273.11 | 14.46 | 256.32 |
| NON-REVENUE. | \$16,649.73 | \$8,732.42 | \$5,098.07 | \$13,150.31 |
| Offsets to outlays | — | — | — | 3,500.00 |
| <i>Departmental</i> | — | — | — | <i>3,500.00</i> |
| <i>Public service enterprises</i> | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | 12,000.00 | 7,500.00 | 3,000.00 | 7,000.00 |
| <i>Loans, general purposes</i> | — | — | — | — |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | <i>12,000.00</i> | <i>7,500.00</i> | <i>3,000.00</i> | <i>7,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | — | — | — | — |
| <i>Premiums</i> | — | — | — | — |
| Transfers | — | — | — | 363.13 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>All other</i> | — | — | — | <i>363.13</i> |
| Refunds | 31.00 | 47.31 | 22.56 | 27.25 |
| Agency, trust, and investment | 4,618.73 | 1,185.11 | 2,075.51 | 2,259.93 |
| <i>Taxes and licenses for State</i> | <i>2,206.35</i> | <i>509.00</i> | <i>906.00</i> | <i>1,100.00</i> |
| <i>Taxes for county</i> | <i>2,400.26</i> | <i>676.11</i> | <i>981.92</i> | <i>875.36</i> |
| <i>Reimbursements for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | <i>12.12</i> | — | <i>187.59</i> | <i>284.57</i> |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$30,094.75 | \$19,111.40 | \$17,123.81 | \$21,419.53 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 12,000.00 | 7,500.00 | 3,000.00 | 7,000.00 |
| Transfers and refunds | 31.00 | 47.31 | 22.56 | 390.38 |
| Agency, trust, and investment | 4,618.73 | 1,185.11 | 2,075.51 | 2,259.93 |
| Total receipts | \$46,744.48 | \$27,843.82 | \$22,221.88 | \$31,069.84 |
| <i>Balance on hand, including funds</i> | <i>17,532.92</i> | <i>4,946.64</i> | <i>1,007.60</i> | <i>3,190.57</i> |
| GRAND TOTAL | \$64,277.40 | \$32,790.46 | \$23,229.48 | \$34,260.41 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Florida POPULATION 362 | Hawley POPULATION 354 | Monterey POPULATION 348 | Dunstable POPULATION 338 |
|--|------------------------------|-----------------------------|-------------------------------|--------------------------------|
| Maintenance | \$24,983.29 | \$21,246.54 | \$13,148.29 | \$16,767.41 |
| <i>Departmental</i> | <i>24,981.69</i> | <i>21,246.54</i> | <i>12,694.94</i> | <i>16,237.72</i> |
| General government | 3,955.63 | 894.75 | 969.85 | 1,047.20 |
| Protection of persons and property | 124.43 | 170.35 | 141.03 | 961.33 |
| Health and sanitation | 465.42 | 690.34 | 774.00 | 200.67 |
| Highways | 10,974.60 | 5,336.18 | 5,955.49 | 5,633.92 |
| Charities | 789.48 | 1,364.70 | 45.00 | 490.20 |
| Soldiers' benefits | — | 36.00 | — | — |
| Schools | 8,346.07 | 12,690.32 | 4,525.09 | 7,375.84 |
| Libraries | — | 19.10 | 233.86 | 191.06 |
| Recreation | — | — | 10.62 | — |
| Pensions | — | — | — | — |
| Unclassified | 296.06 | 44.80 | 40.00 | 337.50 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>254.29</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | 254.29 |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>31.60</i> | <i>—</i> | <i>453.35</i> | <i>275.40</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 518.72 | 163.89 | 167.42 | 444.12 |
| <i>Loans, general purposes</i> | <i>518.72</i> | <i>163.89</i> | <i>167.42</i> | <i>149.12</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>295.00</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,166.50 | — | 1,900.00 | 5,887.78 |
| <i>Departmental</i> | <i>1,166.50</i> | <i>—</i> | <i>1,900.00</i> | <i>5,530.58</i> |
| General government | 241.50 | — | — | — |
| Protection of persons and property | — | — | — | 132.00 |
| Health and sanitation | — | — | — | — |
| Highways | 925.00 | — | 1,900.00 | 5,398.58 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>357.20</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | 357.20 |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 21,639.11 | 8,000.00 | 3,200.00 | 7,250.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>—</i> | <i>200.00</i> | <i>250.00</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>20,000.00</i> | <i>8,000.00</i> | <i>3,000.00</i> | <i>7,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>1,639.11</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | — | 363.13 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>363.13</i> |
| Refunds | 31.00 | 47.31 | 22.56 | 27.25 |
| Agency, trust, and investment | 4,628.97 | 1,185.11 | 2,095.94 | 2,364.57 |
| <i>Taxes and licenses for State</i> | <i>2,206.35</i> | <i>509.00</i> | <i>906.00</i> | <i>1,100.00</i> |
| <i>Taxes for county</i> | <i>2,400.26</i> | <i>676.11</i> | <i>981.92</i> | <i>875.36</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>22.36</i> | <i>—</i> | <i>208.02</i> | <i>389.21</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |

RECAPITULATION.

| | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| Maintenance and interest | \$25,502.01 | \$21,410.43 | \$13,315.71 | \$17,211.53 |
| Permanent debt (except from sinking funds) | — | — | 200.00 | 250.00 |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,166.50 | — | 1,900.00 | 5,887.78 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 21,639.11 | 8,000.00 | 3,000.00 | 7,000.00 |
| Transfers (except to sinking funds) and refunds | 31.00 | 47.31 | 22.56 | 390.38 |
| Agency, trust, and investment | 4,628.97 | 1,185.11 | 2,095.94 | 2,364.57 |
| Total payments | \$52,967.59 | \$30,642.85 | \$20,534.21 | \$33,104.26 |
| Balance on hand, including funds | 11,309.81 | 2,147.61 | 2,695.27 | 1,156.15 |
| GRAND TOTAL | \$64,277.40 | \$32,790.46 | \$23,229.48 | \$34,260.41 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Westhampton POPULATION 337 | Boxborough POPULATION 333 | West Tisbury POPULATION 332 | Heath POPULATION 298 |
|--|----------------------------------|---------------------------------|-----------------------------------|----------------------------|
| REVENUE. | \$12,893.30 | \$19,159.89 | \$15,382.41 | \$15,990.71 |
| General | 11,755.26 | 17,332.21 | 14,059.03 | 15,580.34 |
| <i>Taxes</i> | <i>5,776.75</i> | <i>9,693.84</i> | <i>13,044.77</i> | <i>6,586.07</i> |
| Property, poll, and income | 5,640.95 | 9,526.75 | 12,348.28 | 6,535.66 |
| Corporation, bank, etc. | 135.80 | 67.09 | 696.49 | 50.41 |
| <i>Licenses and permits</i> | <i>—</i> | <i>3.00</i> | <i>11.00</i> | <i>—</i> |
| <i>Fines and forfeits</i> | <i>85.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Grants and gifts</i> | <i>5,893.51</i> | <i>7,735.37</i> | <i>1,003.26</i> | <i>8,994.27</i> |
| For expenses | 5,893.51 | 7,735.37 | 1,003.26 | 8,994.27 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 1,138.04 | 1,827.68 | 1,323.38 | 410.37 |
| <i>Special assessments</i> | <i>—</i> | <i>100.30</i> | <i>12.70</i> | <i>—</i> |
| To meet expenses | — | 100.30 | 12.70 | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>62.50</i> | <i>—</i> |
| <i>Departmental</i> | <i>872.97</i> | <i>1,343.61</i> | <i>1,112.13</i> | <i>326.85</i> |
| General government | 13.32 | 103.59 | — | 53.00 |
| Protection of persons and property | 53.34 | 91.37 | 7.02 | — |
| Health and sanitation | — | — | — | — |
| Highways | 105.70 | 802.00 | — | — |
| Charities | — | — | — | — |
| Soldiers' benefits | 48.00 | 60.00 | 48.00 | 48.00 |
| Schools | 446.24 | 99.67 | 872.00 | 14.00 |
| Libraries | — | — | 10.00 | — |
| Recreation | — | — | — | — |
| Unclassified | 206.37 | 186.98 | 175.11 | 211.85 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>68.41</i> | <i>—</i> | <i>—</i> |
| <i>Interest</i> | <i>265.07</i> | <i>315.36</i> | <i>136.05</i> | <i>83.52</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 139.21 | 137.74 | 52.79 | 66.52 |
| All other | 125.86 | 177.62 | 83.26 | 17.00 |
| NON-REVENUE. | \$3,673.93 | \$12,253.90 | \$42,553.82 | \$6,026.12 |
| Offsets to outlays | — | 1,600.00 | 29,695.74 | — |
| <i>Departmental</i> | <i>—</i> | <i>1,600.00</i> | <i>29,695.74</i> | <i>—</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | — | 9,300.00 | 10,000.00 | 4,126.75 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>—</i> | <i>9,300.00</i> | <i>10,000.00</i> | <i>4,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>126.75</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | 172.21 | 4.24 | 34.61 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | 172.21 | 4.24 | 34.61 | — |
| Refunds | 10.40 | — | 11.76 | 17.59 |
| Agency, trust, and investment | 3,491.32 | 1,349.66 | 2,811.71 | 1,881.78 |
| <i>Taxes and licenses for State</i> | <i>600.00</i> | <i>600.00</i> | <i>1,100.00</i> | <i>800.00</i> |
| <i>Taxes for county</i> | <i>848.09</i> | <i>477.47</i> | <i>1,683.28</i> | <i>1,081.78</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>2,043.23</i> | <i>272.19</i> | <i>28.43</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$12,893.30 | \$20,759.89 | \$45,078.15 | \$15,990.71 |
| Premiums | — | — | — | — |
| Municipal indebtedness | — | 9,300.00 | 10,000.00 | 4,126.75 |
| Transfers and refunds | 182.61 | 4.24 | 46.37 | 17.59 |
| Agency, trust, and investment | 3,491.32 | 1,349.66 | 2,811.71 | 1,881.78 |
| Total receipts | \$16,567.23 | \$31,413.79 | \$57,936.23 | \$22,016.83 |
| Balance on hand, including funds | 6,370.05 | 2,216.51 | 4,139.99 | 3,240.84 |
| GRAND TOTAL | \$22,937.28 | \$33,630.30 | \$62,076.22 | \$25,257.67 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Westhampton POPULATION 337 | Boxborough POPULATION 333 | West Tisbury POPULATION 332 | Heath POPULATION 298 |
|--|----------------------------------|---------------------------------|-----------------------------------|----------------------------|
| Maintenance | \$11,970.88 | \$18,093.99 | \$11,247.96 | \$15,077.01 |
| <i>Departmental</i> | 11,970.88 | 17,867.83 | 11,181.92 | 15,077.01 |
| General government | 1,022.01 | 749.46 | 429.79 | 784.46 |
| Protection of persons and property | 143.20 | 670.33 | 80.29 | 126.34 |
| Health and sanitation | 145.50 | 50.00 | 205.00 | 175.10 |
| Highways | 4,908.79 | 4,862.37 | 855.35 | 5,795.76 |
| Charities | 159.83 | 236.14 | 547.74 | — |
| Soldiers' benefits | 52.00 | 48.00 | 48.00 | 48.00 |
| Schools | 5,191.63 | 10,777.67 | 8,858.60 | 7,868.78 |
| Libraries | 148.73 | 126.56 | 85.15 | 163.57 |
| Recreation | 35.19 | — | — | — |
| Pensions | — | — | — | — |
| Unclassified | 164.00 | 346.80 | 72.00 | 115.00 |
| <i>Public service enterprises</i> | — | 1.74 | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 1.74 | — | — |
| <i>Cemeteries</i> | — | 224.92 | 66.04 | — |
| <i>Administration of trust funds</i> | — | — | — | — |
| Interest | — | 383.75 | 48.58 | 155.33 |
| <i>Loans, general purposes</i> | — | 383.75 | 48.58 | 155.33 |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 107.69 | 2,400.00 | 34,901.78 | — |
| <i>Departmental</i> | 107.69 | 2,400.00 | 34,901.78 | — |
| General government | — | — | — | — |
| Protection of persons and property | — | — | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 107.69 | 2,400.00 | 34,901.78 | — |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | — | — | — |
| Municipal indebtedness | — | 8,500.00 | 10,000.00 | 4,875.63 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | — | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | — | 8,500.00 | 10,000.00 | 4,000.00 |
| <i>Warrants or orders, previous years</i> | — | — | — | 875.63 |
| Transfers | 172.21 | 4.24 | 34.61 | — |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | 172.21 | 4.24 | 34.61 | — |
| Refunds | 10.40 | — | 11.76 | 17.59 |
| Agency, trust, and investment | 3,491.32 | 1,349.66 | 2,864.50 | 1,948.30 |
| <i>Taxes and licenses for State</i> | 600.00 | 600.00 | 1,100.00 | 800.00 |
| <i>Taxes for county</i> | 848.09 | 477.47 | 1,683.28 | 1,081.78 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | 2,043.23 | 272.19 | 81.22 | 66.52 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$11,970.88 | \$18,477.74 | \$11,296.54 | \$15,232.34 |
| Permanent debt (except from sinking funds) | — | — | — | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 107.69 | 2,400.00 | 34,901.78 | — |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | — | 8,500.00 | 10,000.00 | 4,875.63 |
| Transfers (except to sinking funds) and refunds | 182.61 | 4.24 | 46.37 | 17.59 |
| Agency, trust, and investment | 3,491.32 | 1,349.66 | 2,864.50 | 1,948.30 |
| Total payments | \$15,752.50 | \$30,731.64 | \$59,109.19 | \$22,073.86 |
| <i>Balance on hand, including funds</i> | 7,184.78 | 2,898.66 | 2,967.03 | 3,183.81 |
| GRAND TOTAL | \$22,937.28 | \$33,630.30 | \$62,076.22 | \$25,257.67 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Mashpee POPULATION 298 | Rowe POPULATION 292 | Plainfield POPULATION 282 | Tyringham POPULATION 280 |
|---|------------------------------|---------------------------|---------------------------------|--------------------------------|
| REVENUE. | \$17,723.72 | \$14,725.14 | \$15,582.08 | \$10,561.36 |
| General | 15,195.72 | 13,299.10 | 14,021.67 | 10,127.73 |
| Taxes | 10,754.24 | 6,679.78 | 6,742.70 | 7,778.52 |
| Property, poll, and income | 10,323.48 | 6,476.33 | 6,711.54 | 7,734.38 |
| Corporation, bank, etc. | 430.76 | 203.45 | 31.16 | 44.14 |
| Licenses and permits | 13.00 | .10 | — | 2.00 |
| Fines and forfeits | 120.00 | 10.00 | — | 60.00 |
| Grants and gifts | 4,308.48 | 6,609.22 | 7,273.97 | 2,287.21 |
| For expenses | 4,308.48 | 6,609.22 | 7,223.97 | 2,287.21 |
| For outlays | — | — | 55.00 | — |
| All other | — | — | — | — |
| Commercial | 2,528.00 | 1,426.04 | 1,560.41 | 433.63 |
| Special assessments | 116.00 | 14.50 | — | — |
| To meet expenses | 116.00 | 14.50 | — | — |
| To meet outlays | — | — | — | — |
| Privileges | 800.00 | — | — | — |
| Departmental | 1,587.78 | 1,269.69 | 1,358.36 | 340.39 |
| General government | 57.76 | 10.00 | 22.65 | — |
| Protection of persons and property | 1,212.83 | 90.05 | 59.20 | 8.62 |
| Health and sanitation | — | — | — | — |
| Highways | 7.34 | — | — | 124.10 |
| Charities | 20.00 | — | 40.00 | — |
| Soldiers' benefits | 144.00 | 108.00 | 60.00 | — |
| Schools | — | 869.07 | 970.31 | — |
| Libraries | — | 4.06 | 3.30 | 18.45 |
| Recreation | — | — | — | — |
| Unclassified | 145.85 | 188.51 | 202.90 | 189.22 |
| Public service enterprises | — | — | 9.60 | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | 9.60 | — |
| Cemeteries | — | 9.09 | 5.00 | 31.00 |
| Interest | 24.22 | 132.76 | 187.45 | 62.24 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | 75.28 | 156.95 | 6.49 |
| All other | 24.22 | 57.48 | 30.50 | 55.75 |
| NON-REVENUE. | \$42,258.35 | \$7,559.73 | \$3,955.88 | \$11,247.18 |
| Offsets to outlays | 17,373.23 | 1,500.00 | — | 2,000.00 |
| Departmental | 17,373.23 | 1,500.00 | — | 2,000.00 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 22,000.00 | 4,500.00 | 955.42 | 7,500.00 |
| Loans, general purposes | — | — | — | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 22,000.00 | 4,500.00 | — | 7,500.00 |
| Unpaid warrants or orders, current year | — | — | 955.42 | — |
| Premiums | — | — | — | — |
| Transfers | — | 71.34 | 104.50 | — |
| From sinking funds | — | — | — | — |
| All other | — | 71.34 | 104.50 | — |
| Refunds | 149.77 | 59.63 | — | 13.50 |
| Agency, trust, and investment | 2,735.35 | 1,428.76 | 2,895.96 | 1,733.68 |
| Taxes and licenses for State | 900.00 | 608.34 | 500.00 | 803.12 |
| Taxes for county | 1,835.35 | 811.33 | 706.75 | 872.82 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | — | 9.09 | 1,689.21 | 57.74 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$35,096.95 | \$16,225.14 | \$15,582.08 | \$12,561.36 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 22,000.00 | 4,500.00 | 955.42 | 7,500.00 |
| Transfers and refunds | 149.77 | 130.97 | 104.50 | 13.50 |
| Agency, trust, and investment | 2,735.35 | 1,428.76 | 2,895.96 | 1,733.68 |
| Total receipts | \$59,982.07 | \$22,284.87 | \$19,537.96 | \$21,808.54 |
| Balance on hand, including funds | 91.48 | 1,743.54 | 62.53 | 1,382.75 |
| GRAND TOTAL | \$60,073.55 | \$24,028.41 | \$19,600.49 | \$23,191.29 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Mashpee POPULATION 298 | Rowe POPULATION 292 | Plainfield POPULATION 282 | Tyringham POPULATION 280 |
|--|------------------------------|---------------------------|---------------------------------|--------------------------------|
| Maintenance | \$19,259.08 | \$14,043.20 | \$13,350.29 | \$10,003.32 |
| <i>Departmental</i> | 19,167.08 | 14,014.73 | 13,266.36 | 9,896.44 |
| General government | 3,716.34 | 887.16 | 515.93 | 550.14 |
| Protection of persons and property | 2,692.53 | 225.12 | 156.01 | 79.47 |
| Health and sanitation | 379.69 | 265.00 | 416.50 | 140.00 |
| Highways | 6,379.73 | 4,851.14 | 5,250.80 | 4,618.64 |
| Charities | 64.17 | 120.00 | 105.00 | — |
| Soldiers' benefits | 107.00 | 72.00 | 60.00 | — |
| Schools | 5,187.89 | 7,315.34 | 6,524.32 | 4,160.21 |
| Libraries | 44.30 | 161.95 | 112.80 | 193.17 |
| Recreation | — | 14.00 | — | — |
| Pensions | — | — | — | — |
| Unclassified | 595.43 | 103.02 | 125.00 | 154.81 |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | 92.00 | 28.47 | 83.93 | 106.88 |
| <i>Administration of trust funds</i> | — | — | — | — |
| Interest | 910.00 | 157.43 | 268.37 | 301.24 |
| <i>Loans, general purposes</i> | 910.00 | 167.43 | 268.37 | 301.24 |
| <i>Loans, public service enterprises</i> | — | — | — | — |
| <i>Loans, cemeteries</i> | — | — | — | — |
| Outlays | 14,607.70 | 2,742.69 | 463.25 | 3,217.31 |
| <i>Departmental</i> | 14,607.70 | 2,692.69 | 463.25 | 3,217.31 |
| General government | — | — | 251.25 | — |
| Protection of persons and property | — | — | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 14,430.75 | 2,692.69 | 212.00 | 3,217.31 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | 176.95 | — | — | — |
| <i>Public service enterprises</i> | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | — | 50.00 | — | — |
| Municipal indebtedness | 17,400.00 | 4,500.00 | 2,487.67 | 7,500.00 |
| <i>From sinking funds</i> | — | — | — | — |
| <i>From revenue and other sources</i> | 400.00 | — | — | — |
| <i>Bonds refunded, current year</i> | — | — | — | — |
| <i>Temporary loans (including revenue loans)</i> | 17,000.00 | 4,500.00 | — | 7,500.00 |
| <i>Warrants or orders, previous years</i> | — | — | 2,487.67 | — |
| Transfers | — | 71.34 | 104.50 | — |
| <i>To sinking funds from revenue</i> | — | — | — | — |
| <i>All other</i> | — | 71.34 | 104.50 | — |
| Refunds | 149.77 | 59.63 | — | 13.50 |
| Agency, trust, and investment | 2,735.35 | 1,432.70 | 2,905.41 | 1,740.17 |
| <i>Taxes and licenses for State</i> | 900.00 | 608.34 | 500.00 | 803.12 |
| <i>Taxes for county</i> | 1,835.35 | 811.33 | 706.75 | 872.82 |
| <i>Expenditures for grade crossings</i> | — | — | — | — |
| <i>Sinking and other permanent funds</i> | — | 13.03 | 1,698.66 | 64.23 |
| <i>All other</i> | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$20,169.08 | \$14,200.63 | \$13,618.66 | \$10,304.56 |
| Permanent debt (except from sinking funds) | 400.00 | — | — | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 14,607.70 | 2,742.69 | 463.25 | 3,217.31 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 17,000.00 | 4,500.00 | 2,487.67 | 7,500.00 |
| Transfers (except to sinking funds) and refunds | 149.77 | 130.97 | 104.50 | 13.50 |
| Agency, trust, and investment | 2,735.35 | 1,432.70 | 2,905.41 | 1,740.17 |
| Total payments | \$55,061.90 | \$23,006.99 | \$19,579.49 | \$22,775.54 |
| <i>Balance on hand, including funds</i> | 5,011.65 | 1,021.42 | 21.00 | 415.75 |
| GRAND TOTAL | \$60,073.55 | \$24,028.41 | \$19,600.49 | \$23,191.29 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Leyden POPULATION 270 | Goshen POPULATION 251 | Chilmark POPULATION 240 | Washington POPULATION 231 |
|--|-----------------------------|-----------------------------|-------------------------------|---------------------------------|
| REVENUE. | \$16,674.07 | \$19,400.53 | \$9,955.91 | \$14,610.54 |
| General | 15,466.45 | 15,283.30 | 9,447.36 | 13,789.10 |
| <i>Taxes</i> | <i>6,374.00</i> | <i>9,406.14</i> | <i>8,334.51</i> | <i>6,497.86</i> |
| Property, poll, and income | 6,283.45 | 9,134.58 | 8,188.75 | 6,466.65 |
| Corporation, bank, etc. | 90.55 | 271.56 | 145.76 | 31.21 |
| <i>Licenses and permits</i> | <i>—</i> | <i>14.00</i> | <i>11.00</i> | <i>6.00</i> |
| <i>Fines and forfeits</i> | <i>—</i> | <i>15.00</i> | <i>57.00</i> | <i>—</i> |
| <i>Grants and gifts</i> | <i>9,092.45</i> | <i>5,848.16</i> | <i>1,044.85</i> | <i>7,285.24</i> |
| For expenses | 9,092.45 | 5,848.16 | 1,044.85 | 7,273.24 |
| For outlays | — | — | — | 12.00 |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 1,207.62 | 4,117.23 | 508.55 | 821.44 |
| <i>Special assessments</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>—</i> | <i>62.50</i> | <i>—</i> |
| <i>Departmental</i> | <i>1,040.35</i> | <i>2,063.77</i> | <i>361.96</i> | <i>790.29</i> |
| General government | — | 319.50 | 119.60 | — |
| Protection of persons and property | 35.62 | — | 3.10 | 25.32 |
| Health and sanitation | — | — | — | — |
| Highways | — | 152.00 | 20.00 | 196.00 |
| Charities | 47.95 | 392.67 | — | 145.00 |
| Soldiers' benefits | 48.00 | 96.00 | — | — |
| Schools | 726.22 | 355.82 | — | 285.56 |
| Libraries | — | — | 26.78 | — |
| Recreation | — | — | — | — |
| Unclassified | 182.56 | 747.78 | 192.48 | 138.41 |
| <i>Public service enterprises</i> | <i>—</i> | <i>5.00</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 5.00 | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>18.48</i> | <i>—</i> | <i>—</i> |
| <i>Interest</i> | <i>167.27</i> | <i>2,029.98</i> | <i>84.09</i> | <i>31.15</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 129.84 | 1,934.56 | 69.15 | — |
| All other | 37.43 | 95.42 | 14.94 | 31.15 |
| NON-REVENUE. | \$8,981.17 | \$9,791.79 | \$6,495.54 | \$6,260.52 |
| Offsets to outlays | — | 1,500.00 | — | 2,000.00 |
| <i>Departmental</i> | <i>—</i> | <i>1,500.00</i> | <i>—</i> | <i>2,000.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 7,500.00 | 6,000.00 | 4,400.00 | 3,000.00 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>7,500.00</i> | <i>6,000.00</i> | <i>4,400.00</i> | <i>3,000.00</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | 773.41 | 44.48 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>773.41</i> | <i>44.48</i> | <i>—</i> |
| Refunds | 64.50 | 19.77 | 24.85 | 3.56 |
| Agency, trust, and investment | 1,416.67 | 1,498.61 | 2,026.21 | 1,256.96 |
| <i>Taxes and licenses for State</i> | <i>605.34</i> | <i>600.00</i> | <i>802.02</i> | <i>602.34</i> |
| <i>Taxes for county</i> | <i>811.33</i> | <i>848.10</i> | <i>1,224.19</i> | <i>654.62</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>50.51</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$16,674.07 | \$20,900.53 | \$9,955.91 | \$16,610.54 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 7,500.00 | 6,000.00 | 4,400.00 | 3,000.00 |
| Transfers and refunds | 64.50 | 793.18 | 69.33 | 3.56 |
| Agency, trust, and investment | 1,416.67 | 1,498.61 | 2,026.21 | 1,256.96 |
| Total receipts | \$25,655.24 | \$29,192.32 | \$16,451.45 | \$20,871.06 |
| Balance on hand, including funds | 595.12 | 1,875.51 | 738.16 | 2,045.47 |
| GRAND TOTAL | \$26,250.36 | \$31,067.83 | \$17,189.61 | \$22,916.53 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Leyden POPULATION 270 | Goshen POPULATION 251 | Chilmark POPULATION 240 | Washington POPULATION 231 |
|--|-----------------------------|-----------------------------|-------------------------------|---------------------------------|
| Maintenance | \$15,974.43 | \$16,755.40 | \$7,587.85 | \$12,790.66 |
| <i>Departmental</i> | <i>15,974.43</i> | <i>16,715.92</i> | <i>7,507.87</i> | <i>12,777.16</i> |
| General government | 1,039.78 | 934.64 | 1,066.30 | 795.23 |
| Protection of persons and property | 370.22 | 179.25 | 152.76 | 179.72 |
| Health and sanitation | 253.15 | 183.25 | 189.15 | 261.58 |
| Highways | 4,560.06 | 4,478.33 | 1,482.00 | 5,679.54 |
| Charities | 537.43 | 996.28 | 15.00 | — |
| Soldiers' benefits | 8.00 | 96.00 | — | — |
| Schools | 9,058.22 | 7,748.60 | 4,356.73 | 5,656.29 |
| Libraries | 57.68 | 56.50 | 197.13 | — |
| Recreation | — | — | — | — |
| Pensions | — | — | — | — |
| Unclassified | 89.89 | 2,043.07 | 48.80 | 204.80 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>39.48</i> | <i>79.98</i> | <i>18.50</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 214.95 | 678.75 | 334.83 | 61.98 |
| <i>Loans, general purposes</i> | <i>214.95</i> | <i>678.75</i> | <i>334.83</i> | <i>61.98</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | — | 2,534.01 | — | 2,655.75 |
| <i>Departmental</i> | <i>—</i> | <i>2,174.81</i> | <i>—</i> | <i>2,655.75</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | — | — | 24.00 |
| Health and sanitation | — | — | — | — |
| Highways | — | 1,999.50 | — | 2,631.75 |
| Charities | — | — | — | — |
| Schools | — | 175.31 | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>359.20</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | 359.20 | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 7,670.00 | 5,252.92 | 5,600.00 | 3,000.00 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>170.00</i> | <i>750.00</i> | <i>1,200.00</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>7,500.00</i> | <i>3,500.00</i> | <i>4,400.00</i> | <i>3,000.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>1,002.92</i> | <i>—</i> | <i>—</i> |
| Transfers | — | 773.41 | 44.48 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>773.41</i> | <i>44.48</i> | <i>—</i> |
| Refunds | 64.50 | 19.77 | 24.85 | 3.56 |
| Agency, trust, and investment | 1,416.67 | 1,660.26 | 2,050.88 | 1,256.96 |
| <i>Taxes and licenses for State</i> | <i>605.34</i> | <i>600.00</i> | <i>802.02</i> | <i>602.34</i> |
| <i>Taxes for county</i> | <i>811.33</i> | <i>848.10</i> | <i>1,224.19</i> | <i>654.62</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>212.16</i> | <i>24.67</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$16,189.38 | \$17,434.15 | \$7,922.68 | \$12,852.64 |
| Permanent debt (except from sinking funds) | 170.00 | 750.00 | 1,200.00 | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | — | 2,534.01 | — | 2,655.75 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 7,500.00 | 4,502.92 | 4,400.00 | 3,000.00 |
| Transfers (except to sinking funds) and refunds | 64.50 | 793.18 | 69.33 | 3.56 |
| Agency, trust, and investment | 1,416.67 | 1,660.26 | 2,050.88 | 1,256.96 |
| Total payments | \$25,340.55 | \$27,674.52 | \$15,642.89 | \$19,768.91 |
| <i>Balance on hand, including funds</i> | <i>909.81</i> | <i>3,393.31</i> | <i>1,546.72</i> | <i>3,147.62</i> |
| GRAND TOTAL | \$26,250.36 | \$31,067.83 | \$17,189.61 | \$22,916.53 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Prescott POPULATION 230 | Middlefield POPULATION 223 | Alford POPULATION 221 | Shutesbury POPULATION 208 |
|---|-------------------------------|----------------------------------|-----------------------------|---------------------------------|
| REVENUE. | \$13,034.45 | \$14,617.59 | \$10,037.45 | \$14,951.48 |
| General | 10,562.85 | 12,829.24 | 9,843.42 | 14,507.07 |
| Taxes | 5,628.22 | 7,334.94 | 5,073.63 | 8,457.25 |
| Property, poll, and income | 5,551.65 | 7,286.94 | 4,992.32 | 8,192.41 |
| Corporation, bank, etc. | 76.57 | 48.00 | 81.21 | 264.84 |
| Licenses and permits | 4.00 | — | 4.00 | — |
| Fines and forfeits | 100.00 | 130.00 | — | — |
| Grants and gifts | 4,830.63 | 5,364.30 | 4,765.89 | 6,049.82 |
| For expenses | 4,830.63 | 5,343.55 | 4,369.14 | 6,049.82 |
| For outlays | — | 20.75 | 396.75 | — |
| All other | — | — | — | — |
| Commercial | 2,471.60 | 1,788.35 | 194.03 | 444.41 |
| Special assessments | 97.00 | — | — | — |
| To meet expenses | 97.00 | — | — | — |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 2,263.73 | 1,476.18 | 146.63 | 283.48 |
| General government | 5.20 | 45.00 | — | — |
| Protection of persons and property | 65.25 | 6.05 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | — | 8.00 | — | 19.15 |
| Charities | 7.00 | — | — | — |
| Soldiers' benefits | 144.00 | — | — | 72.00 |
| Schools | 1,838.93 | 1,275.25 | — | 1.45 |
| Libraries | — | — | 1.68 | — |
| Recreation | — | — | — | — |
| Unclassified | 203.35 | 141.88 | 144.85 | 190.88 |
| Public service enterprises | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | 37.50 | 90.64 | 47.50 | 44.76 |
| Interest | 73.37 | 221.63 | — | 116.17 |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 47.64 | 90.63 | — | — |
| All other | 25.73 | 130.90 | — | 116.17 |
| NON-REVENUE. | \$6,372.53 | \$4,637.24 | \$3,468.41 | \$5,929.44 |
| Offsets to outlays | 1,500.00 | — | 1,000.00 | 3,744.14 |
| Departmental | 1,500.00 | — | 1,000.00 | 3,744.14 |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 3,200.00 | 3,000.00 | 1,058.00 | — |
| Loans, general purposes | — | — | — | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 3,200.00 | 3,000.00 | 1,000.00 | — |
| Unpaid warrants or orders, current year | — | — | 58.00 | — |
| Premiums | — | — | — | — |
| Transfers | — | — | — | 480.75 |
| From sinking funds | — | — | — | — |
| All other | — | — | — | 480.75 |
| Refunds | 25.00 | 52.10 | — | 5.50 |
| Agency, trust, and investment | 1,647.53 | 1,585.14 | 1,410.41 | 1,699.05 |
| Taxes and licenses for State | 500.00 | 606.00 | 500.00 | 702.73 |
| Taxes for county | 706.75 | 848.10 | 545.51 | 946.56 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | 440.78 | 131.04 | 364.90 | 49.76 |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$14,534.45 | \$14,617.59 | \$11,037.45 | \$18,695.62 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 3,200.00 | 3,000.00 | 1,058.00 | — |
| Transfers and refunds | 25.00 | 52.10 | — | 486.25 |
| Agency, trust, and investment | 1,647.53 | 1,585.14 | 1,410.41 | 1,699.05 |
| Total receipts | \$19,406.98 | \$19,254.83 | \$13,505.86 | \$20,880.92 |
| Balance on hand, including funds | 227.96 | 1,004.53 | 346.56 | 4,047.30 |
| GRAND TOTAL | \$19,634.94 | \$20,259.36 | \$13,852.42 | \$24,928.22 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Prescott POPULATION 230 | Middlefield POPULATION 223 | Alford POPULATION 221 | Shutesbury POPULATION 208 |
|--|-------------------------------|----------------------------------|-----------------------------|---------------------------------|
| Maintenance | \$11,149.53 | \$12,812.11 | \$8,643.12 | \$12,482.41 |
| <i>Departmental</i> | <i>11,106.03</i> | <i>12,764.11</i> | <i>8,595.62</i> | <i>12,418.91</i> |
| General government | 402.13 | 735.88 | 408.09 | 939.28 |
| Protection of persons and property | 264.54 | 107.02 | 149.52 | 191.02 |
| Health and sanitation | 202.15 | 187.33 | 261.00 | 189.90 |
| Highways | 4,076.45 | 4,226.67 | 2,861.93 | 4,765.57 |
| Charities | 283.99 | 797.21 | 247.50 | 48.00 |
| Soldiers' benefits | 273.87 | — | — | 236.00 |
| Schools | 5,477.30 | 6,488.94 | 4,448.45 | 5,569.86 |
| Libraries | — | 125.33 | 56.04 | 154.54 |
| Recreation | — | — | — | 13.70 |
| Pensions | — | — | — | — |
| Unclassified | 125.60 | 95.73 | 163.09 | 311.04 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>43.50</i> | <i>43.00</i> | <i>47.50</i> | <i>63.50</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 105.00 | 396.37 | 82.50 | — |
| <i>Loans, general purposes</i> | <i>105.00</i> | <i>396.37</i> | <i>82.50</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | 1,904.38 | 41.50 | 1,879.40 | 2,700.00 |
| <i>Departmental</i> | <i>1,904.38</i> | <i>41.50</i> | <i>1,879.40</i> | <i>2,700.00</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | 41.50 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | 1,904.38 | — | 1,500.00 | 2,700.00 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | 379.40 | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 3,000.00 | 5,000.00 | 907.00 | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>—</i> | <i>2,000.00</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>3,000.00</i> | <i>3,000.00</i> | <i>500.00</i> | <i>—</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>407.00</i> | <i>—</i> |
| Transfers | — | — | — | 480.75 |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>480.75</i> |
| Refunds | 25.00 | 52.10 | — | 5.50 |
| Agency, trust, and investment | 1,650.17 | 1,588.05 | 1,410.41 | 1,699.05 |
| <i>Taxes and licenses for State</i> | <i>500.00</i> | <i>606.00</i> | <i>500.00</i> | <i>702.73</i> |
| <i>Taxes for county</i> | <i>706.75</i> | <i>848.10</i> | <i>545.51</i> | <i>946.56</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>443.42</i> | <i>133.95</i> | <i>364.90</i> | <i>49.76</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$11,254.53 | \$13,203.48 | \$8,725.62 | \$12,482.41 |
| Permanent debt (except from sinking funds) | — | 2,000.00 | — | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 1,904.38 | 41.50 | 1,879.40 | 2,700.00 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 3,000.00 | 3,000.00 | 907.00 | — |
| Transfers (except to sinking funds) and refunds | 25.00 | 52.10 | — | 486.25 |
| Agency, trust, and investment | 1,650.17 | 1,588.05 | 1,410.41 | 1,699.05 |
| Total payments | \$17,834.08 | \$19,890.13 | \$12,922.43 | \$17,367.71 |
| Balance on hand, including funds | 1,800.86 | 369.23 | 929.99 | 7,660.51 |
| GRAND TOTAL | \$19,634.94 | \$20,259.36 | \$13,852.42 | \$24,928.22 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | Montgomery POPULATION 191 | Gay Head POPULATION 168 | Tolland POPULATION 150 | Monroe POPULATION 143 |
|--|---------------------------------|-------------------------------|------------------------------|-----------------------------|
| REVENUE. | \$10,624.88 | \$6,353.49 | \$10,501.63 | \$24,577.75 |
| General | 9,127.64 | 5,432.00 | 10,334.31 | 23,936.37 |
| <i>Taxes</i> | <i>4,357.37</i> | <i>2,214.19</i> | <i>6,449.57</i> | <i>19,665.71</i> |
| Property, poll, and income | 4,315.44 | 2,174.35 | 6,138.61 | 17,239.32 |
| Corporation, bank, etc. | 41.93 | 39.84 | 310.96 | 2,326.39 |
| <i>Licenses and permits</i> | <i>—</i> | <i>50.00</i> | <i>3.00</i> | <i>3.00</i> |
| <i>Fines and forfeits</i> | <i>213.80</i> | <i>—</i> | <i>—</i> | <i>45.00</i> |
| <i>Grants and gifts</i> | <i>4,556.47</i> | <i>3,167.81</i> | <i>3,881.74</i> | <i>4,322.66</i> |
| For expenses | 4,556.47 | 3,167.81 | 3,881.74 | 4,322.66 |
| For outlays | — | — | — | — |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Commercial | 1,497.24 | 921.49 | 167.32 | 641.38 |
| <i>Special assessments</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| <i>Privileges</i> | <i>—</i> | <i>800.00</i> | <i>—</i> | <i>—</i> |
| <i>Departmental</i> | <i>668.85</i> | <i>121.49</i> | <i>136.56</i> | <i>524.96</i> |
| General government | 33.00 | 24.00 | 13.00 | — |
| Protection of persons and property | 4.00 | 1.75 | 5.00 | 5.86 |
| Health and sanitation | — | — | — | — |
| Highways | 8.89 | — | — | — |
| Charities | — | — | — | — |
| Soldiers' benefits | — | — | — | — |
| Schools | 499.92 | — | — | 378.00 |
| Libraries | — | — | — | 4.18 |
| Recreation | — | — | — | — |
| Unclassified | 123.04 | 95.74 | 118.56 | 136.92 |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Interest</i> | <i>828.39</i> | <i>—</i> | <i>30.76</i> | <i>116.42</i> |
| On sinking funds | — | — | — | — |
| On trust and investment funds | 800.00 | — | — | — |
| All other | 28.39 | — | 30.76 | 116.42 |
| NON-REVENUE. | \$3,090.40 | \$1,952.97 | \$6,267.94 | \$3,120.51 |
| Offsets to outlays | 53.55 | — | 2,000.00 | 1,000.00 |
| <i>Departmental</i> | <i>53.55</i> | <i>—</i> | <i>2,000.00</i> | <i>1,000.00</i> |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 2,400.00 | 1,700.00 | 3,239.60 | — |
| <i>Loans, general purposes</i> | <i>400.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>2,000.00</i> | <i>1,700.00</i> | <i>2,000.00</i> | <i>—</i> |
| <i>Unpaid warrants or orders, current year</i> | <i>—</i> | <i>—</i> | <i>1,239.60</i> | <i>—</i> |
| <i>Premiums</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Transfers | — | — | — | — |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Refunds | — | — | 72.51 | — |
| Agency trust, and investment | 636.85 | 252.97 | 955.83 | 2,120.51 |
| <i>Taxes and licenses for State</i> | <i>400.56</i> | <i>100.00</i> | <i>601.39</i> | <i>903.51</i> |
| <i>Taxes for county</i> | <i>236.29</i> | <i>152.97</i> | <i>354.44</i> | <i>1,217.00</i> |
| <i>Reimbursements for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$10,678.43 | \$6,353.49 | \$12,501.63 | \$25,577.75 |
| Premiums | — | — | — | — |
| Municipal indebtedness | 2,400.00 | 1,700.00 | 3,239.60 | — |
| Transfers and refunds | — | — | 72.51 | — |
| Agency, trust, and investment | 636.85 | 252.97 | 955.83 | 2,120.51 |
| Total receipts | \$13,715.28 | \$8,306.46 | \$16,769.57 | \$27,698.26 |
| Balance on hand, including funds | 33.49 | 279.98 | 231.02 | 3,635.12 |
| GRAND TOTAL | \$13,748.77 | \$8,586.44 | \$17,000.59 | \$31,333.38 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | Montgomery POPULATION 191 | Gay Head POPULATION 168 | Tolland POPULATION 150 | Monroe POPULATION 143 |
|---|---------------------------------|-------------------------------|------------------------------|-----------------------------|
| Maintenance | \$9,423.95 | \$5,876.00 | \$10,819.86 | \$12,349.73 |
| Departmental | 9,406.29 | 5,876.00 | 10,774.86 | 12,349.73 |
| General government | 857.16 | 459.31 | 762.16 | 543.03 |
| Protection of persons and property | 722.72 | 97.00 | 315.40 | 19.32 |
| Health and sanitation | 210.38 | 17.00 | 315.55 | 241.25 |
| Highways | 3,195.63 | 156.70 | 6,210.90 | 7,717.26 |
| Charities | 269.14 | 327.13 | — | 92.00 |
| Soldiers' benefits | — | 72.00 | — | — |
| Schools | 3,974.40 | 4,713.06 | 3,081.23 | 3,500.10 |
| Libraries | 10.20 | — | 28.12 | 57.07 |
| Recreation | — | — | — | — |
| Pensions | — | — | — | — |
| Unclassified | 166.66 | 33.80 | 61.50 | 179.70 |
| Public service enterprises | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | 17.66 | — | 45.00 | — |
| Administration of trust funds | — | — | — | — |
| Interest | 51.39 | 45.76 | 85.00 | — |
| Loans, general purposes | 51.39 | 45.76 | 85.00 | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Outlays | 786.75 | 50.00 | 3,067.39 | 1,316.28 |
| Departmental | 786.75 | 50.00 | 3,067.39 | 1,316.28 |
| General government | 70.00 | — | — | — |
| Protection of persons and property | — | — | 112.50 | — |
| Health and sanitation | — | — | — | — |
| Highways | — | 50.00 | 2,954.89 | 1,316.28 |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | 716.75 | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| Public service enterprises | — | — | — | — |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | 2,000.00 | 1,200.00 | 2,900.00 | — |
| From sinking funds | — | — | — | — |
| From revenue and other sources | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | 2,000.00 | 1,200.00 | 2,000.00 | — |
| Warrant or orders, previous years | — | — | — | — |
| Transfers | — | — | — | — |
| To sinking funds from revenue | — | — | — | — |
| All other | — | — | — | — |
| Refunds | — | — | 72.51 | — |
| Agency, trust, and investment | 636.85 | 252.97 | 955.83 | 2,120.51 |
| Taxes and licenses for State | 400.56 | 100.00 | 601.39 | 903.51 |
| Taxes for county | 236.29 | 152.97 | 354.44 | 1,217.00 |
| Expenditures for grade crossings | — | — | — | — |
| Sinking and other permanent funds | — | — | — | — |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$9,475.34 | \$5,921.76 | \$10,904.86 | \$12,349.73 |
| Permanent debt (except from sinking funds) | — | — | — | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | 786.75 | 50.00 | 3,067.39 | 1,316.28 |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | 2,000.00 | 1,200.00 | 2,000.00 | — |
| Transfers (except to sinking funds) and refunds | — | — | 72.51 | — |
| Agency, trust, and investment | 636.85 | 252.97 | 955.83 | 2,120.51 |
| Total payments | \$12,898.94 | \$7,424.73 | \$17,000.59 | \$15,786.52 |
| Balance on hand, including funds | 849.83 | 1,161.71 | — | 15,546.86 |
| GRAND TOTAL | \$13,748.77 | \$8,586.44 | \$17,000.59 | \$31,333.38 |

TABLE I. — Summary of Financial Transactions. Towns

| RECEIPTS. | Gosnold POPULATION 142 | Holland POPULATION 141 | Peru POPULATION 113 | New Ashford POPULATION 85 |
|---|------------------------------|------------------------------|---------------------------|---------------------------------|
| REVENUE. | \$12,869.46 | \$12,162.00 | \$9,159.87 | \$3,196.12 |
| General | 12,193.95 | 11,687.59 | 8,957.88 | 2,958.36 |
| Taxes | 11,947.87 | 6,326.05 | 4,308.06 | 1,635.69 |
| Property, poll and income | 11,867.42 | 6,081.54 | 4,102.50 | 1,615.56 |
| Corporation, bank, etc. | 80.45 | 244.51 | 205.56 | 20.13 |
| Licenses and permits | 102.00 | — | — | — |
| Fines and forfeits | — | 100.00 | — | — |
| Grants and gifts | 144.08 | 5,261.54 | 4,649.82 | 1,322.67 |
| For expenses | 144.08 | 5,140.54 | 4,649.82 | 1,322.67 |
| For outlays | — | 121.00 | — | — |
| All other | — | — | — | — |
| Commercial | 675.51 | 474.41 | 201.99 | 237.76 |
| Special assessments | — | — | — | — |
| To meet expenses | — | — | — | — |
| To meet outlays | — | — | — | — |
| Privileges | — | — | — | — |
| Departmental | 73.67 | 296.06 | 165.35 | 237.76 |
| General government | — | 1.75 | 1.00 | — |
| Protection of persons and property | .75 | 2.05 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | — | — | 73.53 | — |
| Charities | — | 50.00 | — | — |
| Soldiers' benefits | — | 144.00 | — | — |
| Schools | — | — | — | 189.14 |
| Libraries | — | 2.75 | — | — |
| Recreation | — | — | — | — |
| Unclassified | 72.92 | 95.51 | 90.82 | 48.62 |
| Public service enterprises | 545.25 | — | — | — |
| Electric light | — | — | — | — |
| Water | 220.00 | — | — | — |
| All other | 325.25 | — | — | — |
| Cemeteries | — | 19.64 | — | — |
| Interest | 56.59 | 158.71 | 36.64 | — |
| On sinking funds | — | — | — | — |
| On trust and investment funds | — | 68.74 | — | — |
| All other | 56.59 | 89.97 | 36.64 | — |
| NON-REVENUE. | \$3,801.28 | \$2,004.35 | \$5,167.87 | \$1,466.89 |
| Offsets to outlays | — | — | 1,000.00 | — |
| Departmental | — | — | 1,000.00 | — |
| Public service enterprises | — | — | — | — |
| Cemeteries | — | — | — | — |
| Municipal indebtedness | — | 1,000.00 | 3,300.00 | 1,047.91 |
| Loans, general purposes | — | — | — | — |
| Loans, public service enterprises | — | — | — | — |
| Loans, cemeteries | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans (including revenue loans) | — | 1,000.00 | 3,300.00 | 850.00 |
| Unpaid warrants or orders, current year | — | — | — | 197.91 |
| Premiums | — | — | — | — |
| Transfers | — | — | 29.90 | — |
| From sinking funds | — | — | — | — |
| All other | — | — | 29.90 | — |
| Refunds | — | 3.25 | — | — |
| Agency, trust, and investment | 3,801.28 | 1,001.10 | 837.97 | 418.98 |
| Taxes and licenses for State | 1,505.85 | 300.00 | 401.56 | 200.78 |
| Taxes for county | 2,295.43 | 177.22 | 436.41 | 218.20 |
| Reimbursements for grade crossings | — | — | — | — |
| Sinking and other permanent funds | — | 523.88 | — | — |
| All other | — | — | — | — |
| RECAPITULATION. | | | | |
| Revenue and offsets to outlays | \$12,869.46 | \$12,162.00 | \$10,159.87 | \$3,196.12 |
| Premiums | — | — | — | — |
| Municipal indebtedness | — | 1,000.00 | 3,300.00 | 1,047.91 |
| Transfers and refunds | — | 3.25 | 29.90 | — |
| Agency, trust, and investment | 3,801.28 | 1,001.10 | 837.97 | 418.98 |
| Total receipts | \$16,670.74 | \$14,166.35 | \$14,327.74 | \$4,663.01 |
| Balance on hand, including funds | 5,287.89 | 1,751.56 | 112.65 | — |
| GRAND TOTAL | \$21,958.63 | \$15,917.91 | \$14,440.39 | \$4,663.01 |

Graded According to Population of 1925—Continued.

| PAYMENTS. | Gosnold POPULATION 142 | Holland POPULATION 141 | Peru POPULATION 113 | New Ashford POPULATION 85 |
|--|------------------------------|------------------------------|---------------------------|---------------------------------|
| Maintenance | \$7,045.28 | \$10,560.55 | \$7,967.82 | \$3,282.38 |
| <i>Departmental</i> | <i>5,211.67</i> | <i>10,491.83</i> | <i>7,967.82</i> | <i>3,222.83</i> |
| General government | 1,977.66 | 702.88 | 234.12 | 310.71 |
| Protection of persons and property | 241.20 | 1,017.92 | 5.00 | 21.50 |
| Health and sanitation | 107.50 | 207.91 | 60.75 | 79.25 |
| Highways | 457.34 | 2,922.61 | 3,977.43 | 1,248.59 |
| Charities | — | 90.62 | 46.00 | — |
| Soldiers' benefits | — | 96.00 | — | — |
| Schools | 2,250.99 | 5,015.67 | 3,558.26 | 1,516.36 |
| Libraries | 107.83 | 244.02 | — | 17.84 |
| Recreation | — | 9.20 | — | — |
| Pensions | — | — | — | — |
| Unclassified | 69.15 | 185.00 | 86.26 | 28.58 |
| <i>Public service enterprises</i> | <i>1,650.98</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | 1,376.87 | — | — | — |
| All other | 274.11 | — | — | — |
| <i>Cemeteries</i> | <i>182.63</i> | <i>68.72</i> | <i>—</i> | <i>59.55</i> |
| <i>Administration of trust funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Interest | 67.50 | 23.47 | 73.75 | 16.31 |
| <i>Loans, general purposes</i> | <i>—</i> | <i>23.47</i> | <i>73.75</i> | <i>16.31</i> |
| <i>Loans, public service enterprises</i> | <i>67.50</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Loans, cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Outlays | — | 260.00 | 2,005.37 | — |
| <i>Departmental</i> | <i>—</i> | <i>260.00</i> | <i>2,005.37</i> | <i>—</i> |
| General government | — | — | — | — |
| Protection of persons and property | — | 260.00 | — | — |
| Health and sanitation | — | — | — | — |
| Highways | — | — | 2,005.37 | — |
| Charities | — | — | — | — |
| Schools | — | — | — | — |
| Libraries | — | — | — | — |
| Recreation | — | — | — | — |
| Unclassified | — | — | — | — |
| <i>Public service enterprises</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Electric light | — | — | — | — |
| Water | — | — | — | — |
| All other | — | — | — | — |
| <i>Cemeteries</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| Municipal indebtedness | 1,000.00 | 1,000.00 | 3,300.00 | 945.34 |
| <i>From sinking funds</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>From revenue and other sources</i> | <i>1,000.00</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Bonds refunded, current year</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | <i>—</i> | <i>1,000.00</i> | <i>3,300.00</i> | <i>500.00</i> |
| <i>Warrants or orders, previous years</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>445.34</i> |
| Transfers | — | — | 29.90 | — |
| <i>To sinking funds from revenue</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>29.90</i> | <i>—</i> |
| Refunds | — | 3.25 | — | — |
| Agency, trust, and investment | 3,801.28 | 1,062.49 | 837.97 | 418.98 |
| <i>Taxes and licenses for State</i> | <i>1,505.85</i> | <i>300.00</i> | <i>401.56</i> | <i>200.78</i> |
| <i>Taxes for county</i> | <i>2,295.43</i> | <i>177.22</i> | <i>436.41</i> | <i>218.20</i> |
| <i>Expenditures for grade crossings</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| <i>Sinking and other permanent funds</i> | <i>—</i> | <i>585.27</i> | <i>—</i> | <i>—</i> |
| <i>All other</i> | <i>—</i> | <i>—</i> | <i>—</i> | <i>—</i> |
| RECAPITULATION. | | | | |
| Maintenance and interest | \$7,112.78 | \$10,584.02 | \$8,041.57 | \$3,298.69 |
| Permanent debt (except from sinking funds) | 1,000.00 | — | — | — |
| Sinking fund requirements from revenue | — | — | — | — |
| Outlays | — | 260.00 | 2,005.37 | — |
| Permanent debt from sinking funds | — | — | — | — |
| Bonds refunded, current year | — | — | — | — |
| Temporary loans | — | 1,000.00 | 3,300.00 | 945.34 |
| Transfers (except to sinking funds) and refunds | — | 3.25 | 29.90 | — |
| Agency, trust, and investment | 3,801.28 | 1,062.49 | 837.97 | 418.98 |
| Total payments | \$11,914.06 | \$12,909.76 | \$14,214.81 | \$4,663.01 |
| Balance on hand, including funds | 10,044.57 | 3,008.15 | 225.58 | — |
| GRAND TOTAL | \$21,958.63 | \$15,917.91 | \$14,440.39 | \$4,663.01 |

TABLE I. — *Summary of Financial Transactions. Towns*

| RECEIPTS. | | Mount Washington POPULATION 58 |
|--|--|--------------------------------------|
| REVENUE. | | \$4,524.36 |
| General | | 4,191.30 |
| <i>Taxes</i> | | <i>2,699.47</i> |
| Property, poll, and income | | 2,686.69 |
| Corporation, bank, etc. | | 12.78 |
| <i>Licenses and permits</i> | | — |
| <i>Fines and forfeits</i> | | — |
| <i>Grants and gifts</i> | | <i>1,491.83</i> |
| For expenses | | 1,491.83 |
| For outlays | | — |
| <i>All other</i> | | — |
| Commercial | | 333.06 |
| <i>Special assessments</i> | | — |
| To meet expenses | | — |
| To meet outlays | | — |
| <i>Privileges</i> | | — |
| <i>Departmental</i> | | <i>57.14</i> |
| General government | | 6.00 |
| Protection of persons and property | | 5.00 |
| Health and sanitation | | — |
| Highways | | — |
| Charities | | — |
| Soldiers' benefits | | — |
| Schools | | — |
| Libraries | | — |
| Recreation | | — |
| Unclassified | | 46.14 |
| <i>Public service enterprises</i> | | — |
| Electric light | | — |
| Water | | — |
| All other | | — |
| <i>Cemeteries</i> | | — |
| <i>Interest</i> | | <i>275.92</i> |
| On sinking funds | | — |
| On trust and investment funds | | 251.99 |
| All other | | 23.93 |
| NON-REVENUE. | | \$1,663.03 |
| Offsets to outlays | | 1,000.00 |
| <i>Departmental</i> | | <i>1,000.00</i> |
| <i>Public service enterprises</i> | | — |
| <i>Cemeteries</i> | | — |
| Municipal indebtedness | | 35.00 |
| <i>Loans, general purposes</i> | | — |
| <i>Loans, public service enterprises</i> | | — |
| <i>Loans, cemeteries</i> | | — |
| <i>Bonds refunded, current year</i> | | — |
| <i>Temporary loans (including revenue loans)</i> | | — |
| <i>Unpaid warrants or orders, current year</i> | | <i>35.00</i> |
| <i>Premiums</i> | | — |
| Transfers | | — |
| <i>From sinking funds</i> | | — |
| <i>All other</i> | | — |
| Refunds | | — |
| Agency, trust, and investment | | 628.03 |
| <i>Taxes and licenses for State</i> | | <i>300.72</i> |
| <i>Taxes for county</i> | | <i>327.31</i> |
| <i>Reimbursements for grade crossings</i> | | — |
| <i>Sinking and other permanent funds</i> | | — |
| <i>All other</i> | | — |
| RECAPITULATION. | | |
| Revenue and offsets to outlays | | \$5,524.36 |
| Premiums | | — |
| Municipal indebtedness | | 35.00 |
| Transfers and refunds | | — |
| Agency, trust, and investment | | 628.03 |
| Total receipts | | \$6,187.39 |
| Balance on hand, including funds | | <i>1,491.85</i> |
| GRAND TOTAL | | \$7,679.24 |

Graded According to Population of 1925 — Continued.

| PAYMENTS. | | Mount Washington POPULATION 58 |
|--|--|--------------------------------------|
| Maintenance | | \$4,824.27 |
| <i>Departmental</i> | | 4,809.27 |
| General government | | 668.66 |
| Protection of persons and property | | 14.00 |
| Health and sanitation | | 10.00 |
| Highways | | 2,528.76 |
| Charities | | — |
| Soldiers' benefits | | — |
| Schools | | 1,587.85 |
| Libraries | | — |
| Recreation | | — |
| Pensions | | — |
| Unclassified | | — |
| <i>Public service enterprises</i> | | — |
| Electric light | | — |
| Water | | — |
| All other | | — |
| <i>Cemeteries</i> | | 15.00 |
| <i>Administration of trust funds</i> | | — |
| Interest | | — |
| <i>Loans, general purposes</i> | | — |
| <i>Loans, public service enterprises</i> | | — |
| <i>Loans, cemeteries</i> | | — |
| Outlays | | 1,474.55 |
| <i>Departmental</i> | | 1,474.55 |
| General government | | — |
| Protection of persons and property | | — |
| Health and sanitation | | — |
| Highways | | 1,474.55 |
| Charities | | — |
| Schools | | — |
| Libraries | | — |
| Recreation | | — |
| Unclassified | | — |
| <i>Public service enterprises</i> | | — |
| Electric light | | — |
| Water | | — |
| All other | | — |
| <i>Cemeteries</i> | | — |
| Municipal indebtedness | | — |
| <i>From sinking funds</i> | | — |
| <i>From revenue and other sources</i> | | — |
| <i>Bonds refunded, current year</i> | | — |
| <i>Temporary loans (including revenue loans)</i> | | — |
| <i>Warrants or orders, previous years</i> | | — |
| Transfers | | — |
| <i>To sinking funds from revenue</i> | | — |
| <i>All other</i> | | — |
| Refunds | | — |
| Agency, trust, and investment | | 875.52 |
| <i>Taxes and licenses for State</i> | | 300.72 |
| <i>Taxes for county</i> | | 327.51 |
| <i>Expenditures for grade crossings</i> | | — |
| <i>Sinking and other permanent funds</i> | | 247.49 |
| <i>All other</i> | | — |
| RECAPITULATION. | | |
| Maintenance and interest | | \$4,824.27 |
| Permanent debt (except from sinking funds) | | — |
| Sinking fund requirements from revenue | | — |
| Outlays | | 1,474.55 |
| Permanent debt from sinking funds | | — |
| Bonds refunded, current year | | — |
| Temporary loans | | — |
| Transfers (except to sinking funds) and refunds | | — |
| Agency, trust, and investment | | 875.52 |
| Total payments | | \$7,174.34 |
| Balance on hand, including funds | | 504.90 |
| GRAND TOTAL | | \$7,679.24 |

TABLE I. — *Summary of Financial Transactions. Towns*

| AGGREGATE RECEIPTS (237 TOWNS). | | POPULATION 405,971 |
|--|--|------------------------|
| REVENUE. | | \$18,043,299.38 |
| General | | 15,778,448.15 |
| <i>Taxes</i> | | <i>14,210,717.35</i> |
| Property, poll, and income | | 13,390,243.40 |
| Corporation, bank, etc. | | 820,473.95 |
| <i>Licenses and permits</i> | | <i>30,188.79</i> |
| <i>Fines and forfeits</i> | | <i>58,469.67</i> |
| <i>Grants and gifts</i> | | <i>1,476,407.35</i> |
| For expenses | | 1,453,553.61 |
| For outlays | | 22,853.74 |
| <i>All other</i> | | <i>2,664.99</i> |
| Commercial | | 2,264,851.23 |
| <i>Special assessments</i> | | <i>54,290.56</i> |
| To meet expenses | | 45,722.74 |
| To meet outlays | | 8,567.82 |
| <i>Privileges</i> | | <i>14,567.26</i> |
| <i>Departmental</i> | | <i>1,870,722.93</i> |
| General government | | 66,035.66 |
| Protection of persons and property | | 48,025.89 |
| Health and sanitation | | 20,235.42 |
| Highways | | 62,253.22 |
| Charities | | 199,138.62 |
| Soldiers' benefits | | 65,344.58 |
| Schools | | 176,675.28 |
| Libraries | | 8,327.50 |
| Recreation | | 6,008.33 |
| Unclassified | | 1218,678.43 |
| <i>Public service enterprises</i> | | <i>895,134.26</i> |
| Electric light | | 358,013.63 |
| Water | | 532,077.59 |
| All other | | 5,043.04 |
| <i>Cemeteries</i> | | <i>68,691.51</i> |
| <i>Interest</i> | | <i>861,444.71</i> |
| On sinking funds | | 10,539.96 |
| On trust and investment funds | | 156,660.99 |
| All other | | 194,243.76 |
| NON-REVENUE. | | \$15,586,373.31 |
| Offsets to outlays | | 1,212,461.20 |
| <i>Departmental</i> | | <i>1,186,853.61</i> |
| <i>Public service enterprises</i> | | <i>25,092.44</i> |
| <i>Cemeteries</i> | | <i>510.15</i> |
| Municipal indebtedness | | 11,802,385.81 |
| <i>Loans, general purposes</i> | | <i>1,977,630.00</i> |
| <i>Loans, public service enterprises</i> | | <i>287,748.00</i> |
| <i>Loans, cemeteries</i> | | <i>—</i> |
| <i>Bonds refunded, current year</i> | | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | | <i>9,513,328.94</i> |
| <i>Unpaid warrants or orders, current year</i> | | <i>13,496.72</i> |
| <i>Premiums</i> | | <i>9,682.15</i> |
| Transfers | | 217,033.50 |
| <i>From sinking funds</i> | | <i>41,500.00</i> |
| <i>All other</i> | | <i>175,533.50</i> |
| Refunds | | 75,818.35 |
| Agency, trust, and investment | | 2,278,674.45 |
| <i>Taxes and licenses for State</i> | | <i>857,564.66</i> |
| <i>Taxes for county</i> | | <i>888,391.11</i> |
| <i>Reimbursements for grade crossings</i> | | <i>—</i> |
| <i>Sinking and other permanent funds</i> | | <i>509,742.35</i> |
| <i>All other</i> | | <i>22,976.33</i> |
| RECAPITULATION. | | |
| Revenue and offsets to outlays | | \$19,255,760.58 |
| Premiums | | 9,682.15 |
| Municipal indebtedness | | 11,792,703.66 |
| Transfers and refunds | | 292,851.85 |
| Agency, trust, and investment | | 2,278,674.45 |
| Total receipts | | \$33,629,672.69 |
| Balance on hand, including funds | | 2,888,302.25 |
| GRAND TOTAL | | \$36,517,974.94 |

¹ Includes \$301.98 from administration of trust funds.

Graded According to Population of 1925 — Concluded.

| AGGREGATE PAYMENTS (237 TOWNS). | | | | | | | | | | POPULATION 405,971 |
|--|---|---|---|---|---|---|---|---|---|------------------------|
| Maintenance | . | . | . | . | . | . | . | . | . | \$14,672,928.62 |
| <i>Departmental</i> | . | . | . | . | . | . | . | . | . | <i>13,924,520.57</i> |
| General government | . | . | . | . | . | . | . | . | . | 1,040,434.30 |
| Protection of persons and property | . | . | . | . | . | . | . | . | . | 1,173,362.43 |
| Health and sanitation | . | . | . | . | . | . | . | . | . | 486,246.83 |
| Highways | . | . | . | . | . | . | . | . | . | 3,426,895.28 |
| Charities | . | . | . | . | . | . | . | . | . | 762,801.12 |
| Soldiers' benefits | . | . | . | . | . | . | . | . | . | 95,385.12 |
| Schools | . | . | . | . | . | . | . | . | . | 6,323,582.44 |
| Libraries | . | . | . | . | . | . | . | . | . | 251,710.54 |
| Recreation | . | . | . | . | . | . | . | . | . | 110,658.71 |
| Pensions | . | . | . | . | . | . | . | . | . | 3,571.63 |
| Unclassified | . | . | . | . | . | . | . | . | . | 249,872.17 |
| <i>Public service enterprises</i> | . | . | . | . | . | . | . | . | . | <i>610,596.57</i> |
| Electric light | . | . | . | . | . | . | . | . | . | 252,128.03 |
| Water | . | . | . | . | . | . | . | . | . | 352,057.44 |
| All other | . | . | . | . | . | . | . | . | . | 6,411.10 |
| <i>Cemeteries</i> | . | . | . | . | . | . | . | . | . | <i>186,582.28</i> |
| <i>Administration of trust funds</i> | . | . | . | . | . | . | . | . | . | <i>1,429.20</i> |
| Interest | . | . | . | . | . | . | . | . | . | 560,257.56 |
| <i>Loans, general purposes</i> | . | . | . | . | . | . | . | . | . | <i>469,992.57</i> |
| <i>Loans, public service enterprises</i> | . | . | . | . | . | . | . | . | . | <i>90,249.24</i> |
| <i>Loans, cemeteries</i> | . | . | . | . | . | . | . | . | . | <i>15.75</i> |
| Outlays | . | . | . | . | . | . | . | . | . | 5,071,069.01 |
| <i>Departmental</i> | . | . | . | . | . | . | . | . | . | <i>4,555,209.77</i> |
| General government | . | . | . | . | . | . | . | . | . | 78,853.24 |
| Protection of persons and property | . | . | . | . | . | . | . | . | . | 245,782.65 |
| Health and sanitation | . | . | . | . | . | . | . | . | . | 410,570.47 |
| Highways | . | . | . | . | . | . | . | . | . | 2,398,365.07 |
| Charities | . | . | . | . | . | . | . | . | . | 1,756.09 |
| Schools | . | . | . | . | . | . | . | . | . | 1,349,461.65 |
| Libraries | . | . | . | . | . | . | . | . | . | 5,506.99 |
| Recreation | . | . | . | . | . | . | . | . | . | 25,833.83 |
| Unclassified | . | . | . | . | . | . | . | . | . | 39,079.78 |
| <i>Public service enterprises</i> | . | . | . | . | . | . | . | . | . | <i>492,944.03</i> |
| Electric light | . | . | . | . | . | . | . | . | . | 82,048.94 |
| Water | . | . | . | . | . | . | . | . | . | 410,178.69 |
| All other | . | . | . | . | . | . | . | . | . | 716.40 |
| <i>Cemeteries</i> | . | . | . | . | . | . | . | . | . | <i>22,915.21</i> |
| Municipal indebtedness | . | . | . | . | . | . | . | . | . | 10,522,675.95 |
| <i>From sinking funds</i> | . | . | . | . | . | . | . | . | . | <i>41,500.00</i> |
| <i>From revenue and other sources</i> | . | . | . | . | . | . | . | . | . | <i>1,984,507.32</i> |
| <i>Bonds refunded, current year</i> | . | . | . | . | . | . | . | . | . | <i>—</i> |
| <i>Temporary loans (including revenue loans)</i> | . | . | . | . | . | . | . | . | . | <i>9,475,194.04</i> |
| <i>Warrants or orders, previous years</i> | . | . | . | . | . | . | . | . | . | <i>21,474.69</i> |
| Transfers | . | . | . | . | . | . | . | . | . | 217,033.50 |
| <i>To sinking funds from revenue</i> | . | . | . | . | . | . | . | . | . | <i>4,484.20</i> |
| <i>All other</i> | . | . | . | . | . | . | . | . | . | <i>212,549.30</i> |
| Refunds | . | . | . | . | . | . | . | . | . | 75,818.35 |
| Agency, trust, and investment | . | . | . | . | . | . | . | . | . | 2,253,052.79 |
| <i>Taxes and licenses for State</i> | . | . | . | . | . | . | . | . | . | <i>857,564.66</i> |
| <i>Taxes for county</i> | . | . | . | . | . | . | . | . | . | <i>388,391.11</i> |
| <i>Expenditures for grade crossings</i> | . | . | . | . | . | . | . | . | . | <i>—</i> |
| <i>Sinking and other permanent funds</i> | . | . | . | . | . | . | . | . | . | <i>484,091.71</i> |
| <i>All other</i> | . | . | . | . | . | . | . | . | . | <i>23,005.31</i> |
| RECAPITULATION. | | | | | | | | | | |
| Maintenance and interest | . | . | . | . | . | . | . | . | . | \$15,233,186.18 |
| Permanent debt (except from sinking funds) | . | . | . | . | . | . | . | . | . | <i>1,984,507.32</i> |
| Sinking fund requirements from revenue | . | . | . | . | . | . | . | . | . | 4,484.20 |
| Outlays | . | . | . | . | . | . | . | . | . | 5,071,069.01 |
| Permanent debt from sinking funds | . | . | . | . | . | . | . | . | . | 41,500.00 |
| Bonds refunded, current year | . | . | . | . | . | . | . | . | . | — |
| Temporary loans | . | . | . | . | . | . | . | . | . | 9,496,668.63 |
| Transfers (except to sinking funds) and refunds | . | . | . | . | . | . | . | . | . | 288,367.65 |
| Agency, trust, and investment | . | . | . | . | . | . | . | . | . | 2,253,052.79 |
| Total payments | . | . | . | . | . | . | . | . | . | \$33,372,835.78 |
| Balance on hand, including funds | . | . | . | . | . | . | . | . | . | <i>3,145,139.16</i> |
| GRAND TOTAL | . | . | . | . | . | . | . | . | . | \$36,517,974.94 |

¹ Includes \$4,695.50 paid from offsets to outlays; \$960 paid to the county for debt incurred for bridge purposes; \$500 paid from balance of proceeds of sale of electric light plant.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924.*

| TOWNS. (Population under 5,000) | TOTALS | Loans for General Purposes | Trust Funds Used | Loans for Public Service Enterprises | TEMPORARY LOANS | | Warrants or Orders |
|---------------------------------------|-------------|----------------------------------|------------------------|--|-----------------|-------------|--------------------------|
| | | | | | Revenue | Other | |
| Tewksbury . . . | \$98,000.00 | \$53,000.00 | — | — | \$45,000.00 | — | — |
| Foxborough . . . | 89,500.00 | 49,500.00 | — | — | 40,000.00 | — | — |
| Auburn . . . | 79,000.00 | 39,000.00 | — | — | 40,000.00 | — | — |
| Billerica . . . | 273,000.00 | 90,500.00 | — | \$182,500.00 | — | — | — |
| Somerset . . . | 80,000.00 | 60,000.00 | — | — | 20,000.00 | — | — |
| Blackstone . . . | 115,000.00 | 35,000.00 | — | — | 80,000.00 | — | — |
| Falmouth . . . | 300,000.00 | 140,000.00 | — | 160,000.00 | — | — | — |
| Dudley . . . | 108,000.00 | 52,000.00 | — | 56,000.00 | — | — | — |
| Templeton . . . | 138,316.66 | 99,000.00 | — | 9,316.66 | 30,000.00 | — | — |
| Westport . . . | 169,050.00 | 119,050.00 | — | — | 50,000.00 | — | — |
| Seekonk . . . | 61,000.00 | 36,000.00 | — | — | 25,000.00 | — | — |
| Acushnet . . . | 108,048.00 | 48,048.00 | — | — | 60,000.00 | — | — |
| Leicester . . . | 61,300.00 | 31,300.00 | — | — | 30,000.00 | — | — |
| Dalton . . . | 12,000.00 | 12,000.00 | — | — | — | — | — |
| Lee . . . | 87,000.00 | 57,000.00 | — | — | 30,000.00 | — | — |
| Oxford . . . | 173,505.00 | 103,505.00 | — | — | 70,000.00 | — | — |
| Williamstown . . | 180,140.33 | 180,000.00 | — | — | — | — | \$140.33 |
| Warren . . . | 111,400.00 | 101,400.00 | — | — | 10,000.00 | — | — |
| Rockport . . . | 135,000.00 | 109,000.00 | — | 11,000.00 | 15,000.00 | — | — |
| Medfield . . . | 41,000.00 | 30,000.00 | — | 11,000.00 | — | — | — |
| Provincetown . . | 28,800.00 | 5,800.00 | — | 23,000.00 | — | — | — |
| Westford . . . | 69,800.00 | 69,800.00 | — | — | — | — | — |
| East Bridgewater . | 144,800.00 | 26,000.00 | — | 73,800.00 | 45,000.00 | — | — |
| Wilmington . . . | 100,500.00 | 20,500.00 | — | — | 80,000.00 | — | — |
| Holden . . . | 123,800.00 | 52,200.00 | — | 31,600.00 | 10,000.00 | \$30,000.00 | — |
| Longmeadow . . . | 349,850.00 | 292,350.00 | — | 12,500.00 | 45,000.00 | — | — |
| Barre . . . | 40,000.00 | — | — | — | 40,000.00 | — | — |
| Holbrook . . . | 93,900.00 | 19,900.00 | — | 24,000.00 | 50,000.00 | — | — |
| Swansea . . . | 61,000.00 | 61,000.00 | — | — | — | — | — |
| Wrentham . . . | 29,869.49 | — | — | 29,600.00 | — | — | 269.49 |
| Dighton . . . | 20,000.00 | 20,000.00 | — | — | — | — | — |
| Hopedale . . . | — | — | — | — | — | — | — |
| Nantucket . . . | 2,000.00 | 2,000.00 | — | — | — | — | — |
| Medway . . . | 105,419.76 | 19,119.76 | — | 64,600.00 | 21,700.00 | — | — |
| East Longmeadow . | 110,900.00 | 59,500.00 | — | 31,400.00 | 20,000.00 | — | — |
| West Bridgewater . | 90,940.00 | 14,000.00 | — | 66,940.00 | 10,000.00 | — | — |
| Sharon . . . | 138,000.00 | 88,000.00 | — | 20,000.00 | 30,000.00 | — | — |
| Hardwick . . . | 28,000.00 | 28,000.00 | — | — | — | — | — |
| North Brookfield . | 20,000.00 | 2,000.00 | — | 4,000.00 | 14,000.00 | — | — |
| Ayer . . . | 58,898.32 | 15,000.00 | — | 32,000.00 | 10,000.00 | — | 1,898.32 |
| Bourne . . . | 127,250.00 | 127,250.00 | — | — | — | — | — |
| Deerfield . . . | 207,000.00 | 192,000.00 | — | — | 15,000.00 | — | — |
| Cohasset . . . | 36,000.00 | 36,000.00 | — | — | — | — | — |
| Weston . . . | 120,000.00 | 14,000.00 | — | 91,000.00 | 15,000.00 | — | — |
| Belchertown . . . | 58,000.00 | 58,000.00 | — | — | — | — | — |
| Lenox . . . | 21,500.00 | 21,500.00 | — | — | — | — | — |
| Hadley . . . | 85,500.00 | 55,500.00 | — | — | 30,000.00 | — | — |
| Bellingham . . . | 34,000.00 | 24,000.00 | — | — | 10,000.00 | — | — |
| Wilbraham . . . | 66,000.00 | 51,000.00 | — | — | 15,000.00 | — | — |
| Holliston . . . | 101,000.00 | 46,000.00 | — | — | 55,000.00 | — | — |
| Pepperell . . . | 65,500.00 | — | — | 65,500.00 | — | — | — |
| Norton . . . | 151,500.00 | 14,000.00 | — | 137,500.00 | — | — | — |
| Hanover . . . | 65,000.00 | 25,000.00 | — | — | 40,000.00 | — | — |
| Scituate . . . | 140,900.00 | 115,900.00 | — | — | 25,000.00 | — | — |
| Hatfield . . . | 138,000.00 | 18,000.00 | — | 50,000.00 | 70,000.00 | — | — |
| Lancaster . . . | 5,000.00 | 5,000.00 | — | — | — | — | — |
| Hull . . . | 566,250.00 | 416,250.00 | — | — | 150,000.00 | — | — |
| Hopkinton . . . | 82,000.00 | 25,000.00 | — | 7,000.00 | 50,000.00 | — | — |
| Kington . . . | 62,000.00 | 30,000.00 | — | 32,000.00 | — | — | — |
| Ashland . . . | 55,500.00 | 8,000.00 | — | 37,500.00 | 10,000.00 | — | — |
| Manchester . . . | 221,000.00 | 209,000.00 | — | 12,000.00 | — | — | — |
| Groveland . . . | 90,900.00 | 17,900.00 | — | 53,000.00 | 20,000.00 | — | — |
| Groton . . . | 11,000.00 | 11,000.00 | — | — | — | — | — |
| Shirley . . . | 46,400.00 | 46,400.00 | — | — | — | — | — |
| Acton . . . | 57,930.00 | 37,930.00 | — | — | 20,000.00 | — | — |
| Millville . . . | 47,500.00 | 40,500.00 | — | — | 7,000.00 | — | — |
| Douglas . . . | 50,500.00 | 28,000.00 | — | 22,500.00 | — | — | — |
| Avon . . . | 16,500.00 | 1,000.00 | — | 500.00 | 15,000.00 | — | — |

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924 — Continued.*

| Towns. (Population under 5,000) | TOTALS | Loans for General Purposes | Trust Funds Used | Loans for Public Service Enterprises | TEMPORARY LOANS | | Warrants or Orders |
|---------------------------------------|-------------|----------------------------------|------------------------|--|-----------------|------------|--------------------------|
| | | | | | Revenue | Other | |
| Merrimac . . . | \$46,450.00 | \$15,000.00 | — | \$31,450.00 | — | — | — |
| Rehoboth . . . | 36,000.00 | 16,000.00 | — | — | \$20,000.00 | — | — |
| Charlton . . . | 94,000.00 | 38,600.00 | — | — | 55,400.00 | — | — |
| Wayland . . . | 99,000.00 | 6,000.00 | — | 3,000.00 | 90,000.00 | — | — |
| Rutland . . . | 62,600.00 | 15,000.00 | — | 21,000.00 | 26,600.00 | — | — |
| Sutton . . . | 1,800.00 | 1,800.00 | — | — | — | — | — |
| Hanson . . . | 86,000.00 | 36,000.00 | — | 20,000.00 | 30,000.00 | — | — |
| Ashburnham . . | 46,419.90 | 9,200.00 | — | 17,570.00 | 19,649.90 | — | — |
| Raynham . . . | 1,999.00 | 1,999.00 | — | — | — | — | — |
| Harwich . . . | — | — | — | — | — | — | — |
| Southborough . | 1,000.00 | 1,000.00 | — | — | — | — | — |
| Hamilton . . . | 58,000.00 | 30,000.00 | — | — | 20,000.00 | \$8,000.00 | — |
| Williamsburg . | 88,500.00 | 9,500.00 | — | 54,000.00 | 25,000.00 | — | — |
| Upton . . . | 238.65 | — | — | — | — | — | \$238.65 |
| Northborough . | 63,600.00 | 53,600.00 | — | — | 10,000.00 | — | — |
| West Boylston . | 23,500.00 | 23,500.00 | — | — | — | — | — |
| Townsend . . . | 23,145.61 | 10,530.00 | — | — | 10,000.00 | — | 2,615.61 |
| Georgetown . . | 27,000.00 | 17,000.00 | — | 10,000.00 | — | — | — |
| Westminster . . | 18,500.00 | 3,500.00 | — | — | 15,000.00 | — | — |
| Lunenburg . . . | 47,000.00 | 47,000.00 | — | — | — | — | — |
| Sturbridge . . . | 10,000.00 | — | — | — | 10,000.00 | — | — |
| Cheshire . . . | 47,012.00 | 47,000.00 | — | — | — | — | 12.00 |
| Stockbridge . . | 126,500.00 | 73,500.00 | — | 23,000.00 | 10,000.00 | 20,000.00 | — |
| Northfield . . . | 16,500.00 | 16,500.00 | — | — | — | — | — |
| Salisbury . . . | 56,500.00 | 31,500.00 | — | — | 25,000.00 | — | — |
| Millis . . . | 100,340.00 | 75,200.00 | — | 25,140.00 | — | — | — |
| Marshfield . . . | 52,950.00 | 47,950.00 | — | — | 5,000.00 | — | — |
| Dennis . . . | 5,000.00 | — | — | — | 5,000.00 | — | — |
| Chatham . . . | 114,500.00 | 114,500.00 | — | — | — | — | — |
| Westwood . . . | 5,000.00 | 5,000.00 | — | — | — | — | — |
| North Reading . | 51,750.00 | 11,750.00 | — | — | 40,000.00 | — | — |
| Duxbury . . . | 73,000.00 | 33,000.00 | — | — | 40,000.00 | — | — |
| Middleton . . . | 32,335.00 | 7,800.00 | — | 1,000.00 | 23,500.00 | — | 35.00 |
| Freetown . . . | 17,760.39 | 5,000.00 | — | — | 12,760.39 | — | — |
| Nahant . . . | — | — | — | — | — | — | — |
| Sheffield . . . | 9,000.00 | 9,000.00 | — | — | — | — | — |
| Colrain . . . | — | — | — | — | — | — | — |
| Mattapoisett . . | 76,764.31 | 14,904.31 | — | 61,860.00 | — | — | — |
| Buckland . . . | 37,000.00 | 37,000.00 | — | — | — | — | — |
| Huntington . . . | 19,500.00 | 9,500.00 | — | — | 10,000.00 | — | — |
| Shelburne . . . | — | — | — | — | — | — | — |
| Yarmouth . . . | 49,796.74 | 33,000.00 | — | — | 13,000.00 | — | 3,796.74 |
| Sterling . . . | 8,950.00 | 1,800.00 | — | 7,150.00 | — | — | — |
| Bedford . . . | 56,800.00 | — | — | 56,800.00 | — | — | — |
| Chester . . . | 71,422.50 | 46,400.00 | — | — | 25,000.00 | — | 22.50 |
| Plainville . . . | 29,453.75 | 2,000.00 | — | 18,200.00 | 8,200.00 | — | 1,053.75 |
| Pembroke . . . | 30,015.00 | 25,000.00 | — | — | 5,000.00 | — | 15.00 |
| Sandwich . . . | 50,475.00 | 17,000.00 | — | — | 24,000.00 | 29,475.00 | — |
| Norwell . . . | 76,000.00 | 46,000.00 | — | — | 30,000.00 | — | — |
| Lakeville . . . | — | — | — | — | — | — | — |
| Newbury . . . | 61,949.93 | 44,949.93 | — | — | 17,000.00 | — | — |
| Burlington . . . | 55,000.00 | 45,000.00 | — | — | 10,000.00 | — | — |
| Tisbury . . . | 103,955.00 | 7,955.00 | — | 96,000.00 | — | — | — |
| Littleton . . . | 87,400.00 | 37,500.00 | — | 46,900.00 | 3,000.00 | — | — |
| Rowley . . . | 13,900.00 | 7,500.00 | — | 6,400.00 | — | — | — |
| Essex . . . | 21,000.00 | 19,000.00 | — | — | 2,000.00 | — | — |
| Brookfield . . . | 20,000.00 | 12,000.00 | — | 5,000.00 | 3,000.00 | — | — |
| Russell . . . | 169,000.00 | 113,100.00 | — | 55,900.00 | — | — | — |
| Sudbury . . . | 40,750.00 | 19,000.00 | — | — | 21,750.00 | — | — |
| West Newbury . | 32,000.00 | 15,000.00 | — | — | 17,000.00 | — | — |
| Erving . . . | 31,000.00 | 31,000.00 | — | — | — | — | — |
| Lynnfield . . . | 20,000.00 | 20,000.00 | — | — | — | — | — |
| Oak Bluffs . . . | 16,000.00 | 16,000.00 | — | — | — | — | — |
| West Brookfield . | 46,000.00 | 14,500.00 | — | 26,500.00 | 5,000.00 | — | — |

¹ In anticipation of highway reimbursements from State.² In anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924 — Continued.*

| TOWNS. (Population under 5,000) | TOTALS | Loans for General Purposes | Trust Funds Used | Loans for Public Service Enterprises | TEMPORARY LOANS | | Warrants or Orders |
|---------------------------------------|-------------|----------------------------------|------------------------|--|-----------------------|-----------------------|--------------------------|
| | | | | | Revenue | Other | |
| Carver . . . | \$11,000.00 | \$1,000.00 | — | — | \$10,000.00 | — | — |
| Lincoln . . . | 64,500.00 | 3,000.00 | — | \$61,500.00 | — | — | — |
| Sunderland . . . | 55,250.00 | 55,250.00 | — | — | — | — | — |
| Marion . . . | 96,348.00 | 12,500.00 | — | 83,848.00 | — | — | — |
| Southwick . . . | 52,100.00 | 700.00 | — | 28,400.00 | 23,000.00 | — | — |
| Edgartown . . . | 94,799.90 | 94,799.90 | — | — | — | — | — |
| Whately . . . | 24,000.00 | 24,000.00 | — | — | — | — | — |
| Clarksburg . . . | 16,200.00 | 16,200.00 | — | — | — | — | — |
| Norfolk . . . | 25,000.00 | — | — | — | 25,000.00 | — | — |
| West Stockbridge . . . | — | — | — | — | — | — | — |
| Stow . . . | 2,000.00 | 2,000.00 | — | — | — | — | — |
| Lanesborough . . . | 3,880.00 | 3,880.00 | — | — | — | — | — |
| Wenham . . . | 46,500.00 | 46,500.00 | — | — | — | — | — |
| Berkley . . . | 2,000.00 | — | — | — | 2,000.00 | — | — |
| Tyngsborough . . . | 20,600.00 | 1,600.00 | — | — | 19,000.00 | — | — |
| Rochester . . . | — | — | — | — | — | — | — |
| Orleans . . . | — | — | — | — | — | — | — |
| Berlin . . . | 13,000.00 | — | — | — | 5,000.00 ¹ | \$3,000.00 | — |
| Hubbardston . . . | 13,000.00 | 3,000.00 | — | — | 10,000.00 | — | — |
| Dover . . . | 42,000.00 | 42,000.00 | — | — | — | — | — |
| Hinsdale . . . | — | — | — | — | — | — | — |
| Mendon . . . | 6,000.00 | — | — | — | 6,000.00 | — | — |
| Harvard . . . | 6,000.00 | 6,000.00 | — | — | — | — | — |
| New Marlborough . . . | 10,000.00 | — | — | — | 10,000.00 | — | — |
| Boylston . . . | 7,500.00 | 5,000.00 | \$500.00 | 2,000.00 | — | — | — |
| Conway . . . | 9,000.00 | — | — | — | 9,000.00 | — | — |
| East Brookfield . . . | — | — | — | — | — | — | — |
| Sherborn . . . | 18,500.00 | 3,500.00 | — | — | 15,000.00 | — | — |
| Ashfield . . . | 7,000.00 | — | — | — | 7,000.00 | — | — |
| Gill . . . | 2,000.00 | — | — | — | 2,000.00 | — | — |
| Southampton . . . | 3,220.00 | 3,220.00 | — | — | — | — | — |
| Topsfield . . . | 20,000.00 | 20,000.00 | — | — | — | — | — |
| Ashby . . . | 26,300.00 | 21,300.00 | — | — | 5,000.00 | — | — |
| Bernardston . . . | 6,215.50 | 3,000.00 | — | — | 3,000.00 | — | \$215.50 |
| Brimfield . . . | 5,000.00 | — | — | — | 5,000.00 | — | — |
| Royalston . . . | 6,000.00 | — | — | — | 6,000.00 | — | — |
| Charlemont . . . | — | — | — | — | — | — | — |
| Granby . . . | 5,000.00 | — | — | — | 5,000.00 | — | — |
| Bolton . . . | 8,600.00 | 1,600.00 | — | — | 7,000.00 | — | — |
| Wellfleet . . . | 2,000.00 | 2,000.00 | — | — | — | — | — |
| Becket . . . | 270.30 | — | — | — | — | — | 270.30 |
| Brewster . . . | 24,000.00 | 24,000.00 | — | — | — | — | — |
| Princeton . . . | 23,700.00 | 7,200.00 | — | 11,500.00 | 5,000.00 | — | — |
| Enfield . . . | — | — | — | — | — | — | — |
| Petersham . . . | — | — | — | — | — | — | — |
| Leverett . . . | — | — | — | — | — | — | — |
| Dana . . . | 23,125.00 | — | — | 13,125.00 | 10,000.00 | — | — |
| Hampden . . . | 7,000.00 | 1,000.00 | — | — | 6,000.00 | — | — |
| Richmond . . . | 6,000.00 | 6,000.00 | — | — | — | — | — |
| Halifax . . . | 10,500.00 | 500.00 | — | — | 10,000.00 | — | — |
| Granville . . . | 8,500.00 | 4,500.00 | — | — | 4,000.00 | — | — |
| Paxton . . . | 1,600.00 | 1,600.00 | — | — | — | — | — |
| Boxford . . . | 5,000.00 | 5,000.00 | — | — | — | — | — |
| Oakham . . . | — | — | — | — | — | — | — |
| New Salem . . . | — | — | — | — | — | — | — |
| Pelham . . . | 8,100.00 | 3,600.00 | — | — | 4,500.00 | — | — |
| Plympton . . . | 22,000.00 | 8,000.00 | — | — | 14,000.00 | — | — |
| Carlisle . . . | 5,380.92 | — | — | — | 5,000.00 | — | 380.92 |
| Hancock . . . | 200.00 | — | 200.00 | — | — | — | — |
| Cummington . . . | 2,085.00 | 1,000.00 | — | — | 1,000.00 | — | 85.00 |
| Truro . . . | — | — | — | — | — | — | — |
| Eastham . . . | 9,375.00 | 425.00 | — | — | 7,000.00 | ² 1,950.00 | — |
| Sandisfield . . . | 4,000.00 | — | — | — | 4,000.00 | — | — |
| Egremont . . . | — | — | — | — | — | — | — |

¹In anticipation of highway reimbursements from State and county.²In anticipation of highway reimbursements from State.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1924 — Concluded.*

| TOWNS. (Population under 5,000) | TOTALS | Loans for General Purposes | Trust Funds Used | Loans for Public Service Enterprises | TEMPORARY LOANS | | Warrants or Orders |
|---------------------------------------|------------------------|----------------------------------|------------------------|--|-----------------------|--------------------|--------------------------|
| | | | | | Revenue | Other | |
| Greenwich . . . | — | — | — | — | — | — | — |
| Chesterfield . . . | — | — | — | — | — | — | — |
| Blandford . . . | \$19,900.00 | \$14,900.00 | — | — | \$5,000.00 | — | — |
| Wales . . . | 5,000.00 | — | — | — | 5,000.00 | — | — |
| Worthington . . . | 3,000.00 | — | — | — | 3,000.00 | — | — |
| New Braintree . . . | 2,300.00 | — | — | — | 2,300.00 | — | — |
| Savoy . . . | 6,100.00 | 2,600.00 | — | — | 3,500.00 | — | — |
| Wendell . . . | — | — | — | — | — | — | — |
| Otis . . . | — | — | — | — | — | — | — |
| Windsor . . . | — | — | — | — | — | — | — |
| Phillipston . . . | 5,000.00 | — | — | — | 5,000.00 | — | — |
| Warwick . . . | 1,000.00 | 1,000.00 | — | — | — | — | — |
| Florida . . . | — | — | — | — | — | — | — |
| Hawley . . . | 2,000.00 | — | — | — | 2,000.00 | — | — |
| Monterey . . . | — | 1,800.00 | — | — | — | — | — |
| Dunstable . . . | 5,750.00 | — | — | \$5,750.00 | — | — | — |
| Westhampton . . . | — | — | — | — | — | — | — |
| Boxborough . . . | 9,450.00 | — | \$150.00 | — | 9,300.00 | — | — |
| West Tisbury . . . | — | — | — | — | — | — | — |
| Heath . . . | 3,126.75 | — | — | — | 3,000.00 | — | \$126.75 |
| Mashpee . . . | 17,800.00 | 800.00 | — | — | 17,000.00 | — | — |
| Rowe . . . | 2,000.00 | — | — | — | 2,000.00 | — | — |
| Plainfield . . . | 955.42 | — | — | — | — | — | 955.42 |
| Tyringham . . . | 3,000.00 | — | — | — | 3,000.00 | — | — |
| Leyden . . . | 170.00 | 170.00 | — | — | — | — | — |
| Goshen . . . | 11,750.00 | 7,750.00 | — | — | 4,000.00 | — | — |
| Chilmark . . . | 3,600.00 | 3,600.00 | — | — | — | — | — |
| Washington . . . | — | — | — | — | — | — | — |
| Prescott . . . | 1,200.00 | — | — | — | 1,200.00 | — | — |
| Middlefield . . . | 5,000.00 | 5,000.00 | — | — | — | — | — |
| Alford . . . | 1,058.00 | — | — | — | 1,000.00 | — | 58.00 |
| Shutesbury . . . | — | — | — | — | — | — | — |
| Montgomery . . . | 400.00 | 400.00 | — | — | — | — | — |
| Gay Head . . . | 500.00 | — | — | — | 500.00 | — | — |
| Tolland . . . | 1,239.60 | — | — | — | — | — | 1,239.60 |
| Monroe . . . | — | — | — | — | — | — | — |
| Gosnold . . . | 1,000.00 | — | — | 1,000.00 | — | — | — |
| Holland . . . | — | — | — | — | — | — | — |
| Peru . . . | 1,000.00 | — | — | — | 1,000.00 | — | — |
| New Ashford . . . | 797.91 | — | — | — | 600.00 | — | 197.91 |
| Mount Washington . . . | 35.00 | — | — | — | — | — | 35.00 |
| 237 Towns | \$10,540,682.64 | \$5,835,535.90 | \$850.00 | \$2,145,749.66 | \$2,467,460.29 | \$77,425.00 | \$13,661.79 |

TABLE III. — *Relation of Indebtedness to Valuation — 1924.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1924, together with the supplemental assessment of December, 1924, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as those found in Stockbridge, Sandwich, Berlin, and Eastham (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 63 towns which showed no funded or fixed debt.

| TOWNS. (Population under 5,000) | Popu- lation of 1925 | Percent- age of Net Debt of Valua- tion | Valuation of 1924 | Total Funded or Fixed Debt | Sinking Funds | Net Funded or Fixed Debt |
|------------------------------------|----------------------------|--|----------------------|-------------------------------------|------------------|--------------------------------|
| 1 Norton | 2,769 | 6.3 | \$2,418,775 | \$151,500.00 | — | \$151,500.00 |
| 2 Russell | 1,398 | 5.7 | 2,950,888 | 169,000.00 | — | 169,000.00 |
| 3 Sunderland | 1,290 | 4.7 | 1,185,581 | 55,250.00 | — | 55,250.00 |
| 4 Littleton | 1,411 | 4.6 | 1,831,095 | 84,400.00 | — | 84,400.00 |
| 5 Longmeadow | 3,333 | 4.4 | 6,944,587 | 304,850.00 | — | 304,850.00 |
| 6 Holden | 3,436 | 4.2 | 2,735,469 | 113,800.00 | — | 113,800.00 |
| 7 Deerfield | 2,968 | 4.1 | 4,716,836 | 192,000.00 | — | 192,000.00 |
| 8 Belchertown | 2,905 | 4.1 | 1,427,670 | 58,000.00 | — | 58,000.00 |
| 9 Cheshire | 1,842 | 4.0 | 1,188,487 | 47,000.00 | — | 47,000.00 |
| 10 Oxford | 4,026 | 3.9 | 2,623,233 | 103,505.00 | — | 103,505.00 |
| 11 Groveland | 2,485 | 3.9 | 1,809,900 | 70,900.00 | — | 70,900.00 |
| 12 Millis | 1,791 | 3.9 | 2,409,581 | 100,340.00 | \$6,561.05 | 93,778.95 |
| 13 Chester | 1,514 | 3.9 | 1,202,655 | 46,400.00 | — | 46,400.00 |
| 14 Templeton | 4,368 | 3.8 | 2,869,761 | 108,316.66 | — | 108,316.66 |
| 15 East Longmeadow | 3,134 | 3.7 | 2,484,525 | 90,900.00 | — | 90,900.00 |
| 16 West Brookfield | 1,314 | 3.2 | 1,267,119 | 41,000.00 | — | 41,000.00 |
| 17 Mattapoisett | 1,556 | 3.2 | 2,380,810 | 76,764.31 | — | 76,764.31 |
| 18 Edgartown | 1,235 | 3.2 | 2,961,456 | 94,799.90 | — | 94,799.90 |
| 19 West Bridgewater | 3,121 | 3.1 | 2,578,762 | 80,940.00 | — | 80,940.00 |
| 20 Douglas | 2,363 | 3.1 | 1,612,117 | 50,500.00 | — | 50,500.00 |
| 21 Rutland | 2,236 | 3.1 | 1,172,857 | 36,000.00 | — | 36,000.00 |
| 22 Medway | 3,144 | 3.1 | 2,731,635 | 83,719.76 | — | 83,719.76 |
| 23 Norwell | 1,466 | 3.0 | 1,520,120 | 46,000.00 | — | 46,000.00 |
| 24 Chatham | 1,741 | 3.0 | 3,825,840 | 114,500.00 | — | 114,500.00 |
| 25 Dudley | 4,594 | 3.0 | 3,620,115 | 108,000.00 | — | 108,000.00 |
| 26 Millville | 2,366 | 2.9 | 1,412,175 | 40,500.00 | — | 40,500.00 |
| 27 Williamstown | 4,006 | 2.8 | 6,415,627 | 180,000.00 | — | 180,000.00 |
| 28 Hanson | 2,166 | 2.7 | 2,102,329 | 56,000.00 | — | 56,000.00 |
| 29 Northborough | 1,968 | 2.6 | 2,068,259 | 53,600.00 | — | 53,600.00 |
| 30 Marion | 1,271 | 2.6 | 3,774,979 | 96,348.00 | — | 96,348.00 |
| 31 Warren | 3,950 | 2.5 | 4,019,855 | 101,400.00 | — | 101,400.00 |
| 32 Burlington | 1,431 | 2.5 | 1,798,205 | 45,000.00 | — | 45,000.00 |
| 33 Hull | 2,652 | 2.5 | 16,678,870 | 416,250.00 | — | 416,250.00 |
| 34 Merrimac | 2,349 | 2.5 | 1,878,300 | 46,450.00 | — | 46,450.00 |
| 35 Billerica | 4,913 | 2.5 | 7,800,401 | 273,000.00 | 81,201.87 | 191,798.13 |
| 36 Williamsburg | 1,993 | 2.5 | 1,292,016 | 63,500.00 | 31,732.24 | 31,767.76 |
| 37 East Bridgewater | 3,538 | 2.4 | 4,105,313 | 99,800.00 | — | 99,800.00 |
| 38 Clarksburg | 1,222 | 2.4 | 669,444 | 16,200.00 | — | 16,200.00 |
| 39 Rockport | 3,949 | 2.4 | 4,980,920 | 120,000.00 | — | 120,000.00 |
| 40 Falmouth | 4,694 | 2.4 | 12,531,172 | 300,000.00 | — | 300,000.00 |
| 41 Westport | 4,207 | 2.4 | 5,028,850 | 119,050.00 | — | 119,050.00 |
| 42 Lunenburg | 1,875 | 2.4 | 1,996,312 | 47,000.00 | — | 47,000.00 |
| 43 Tisbury | 1,431 | 2.3 | 4,435,856 | 103,955.00 | — | 103,955.00 |
| 44 Kingston | 2,524 | 2.3 | 2,663,605 | 62,000.00 | — | 62,000.00 |
| 45 Swansea | 3,250 | 2.3 | 2,653,997 | 61,000.00 | — | 61,000.00 |
| 46 Shirley | 2,394 | 2.3 | 2,022,548 | 46,400.00 | — | 46,400.00 |
| 47 Charlton | 2,295 | 2.3 | 1,712,330 | 38,600.00 | — | 38,600.00 |
| 48 Sharon | 3,119 | 2.3 | 4,795,571 | 108,000.00 | — | 108,000.00 |
| 49 Bedford | 1,514 | 2.2 | 2,561,487 | 56,800.00 | — | 56,800.00 |
| 50 Pepperell | 2,779 | 2.2 | 2,962,181 | 65,500.00 | — | 65,500.00 |
| 51 Goshen | 251 | 2.2 | 353,162 | 7,750.00 | — | 7,750.00 |
| 52 Newbury | 1,432 | 2.2 | 2,053,053 | 44,949.93 | — | 44,949.93 |
| 53 Whately | 1,229 | 2.2 | 1,098,820 | 24,000.00 | — | 24,000.00 |
| 54 Ashby | 907 | 2.2 | 975,297 | 21,300.00 | — | 21,300.00 |
| 55 Wilbraham | 2,833 | 2.0 | 2,514,610 | 51,000.00 | — | 51,000.00 |
| 56 Ashland | 2,521 | 2.0 | 2,252,605 | 45,500.00 | — | 45,500.00 |
| 57 Dana | 657 | 2.0 | 666,245 | 13,125.00 | — | 13,125.00 |
| 58 Hadley | 2,888 | 1.9 | 2,996,621 | 55,500.00 | — | 55,500.00 |
| 59 Brewster | 774 | 1.8 | 1,308,750 | 24,000.00 | — | 24,000.00 |
| 60 Manchester | 2,499 | 1.8 | 12,062,891 | 221,000.00 | — | 221,000.00 |
| 61 Stockbridge | 1,830 | 1.8 | 5,393,892 | 96,500.00 | — | 96,500.00 |
| 62 Somerset | 4,818 | 1.8 | 3,356,980 | 60,000.00 | — | 60,000.00 |
| 63 Medford | 3,867 | 1.7 | 2,350,644 | 41,000.00 | — | 41,000.00 |
| 64 Westfield | 3,571 | 1.7 | 4,011,913 | 69,800.00 | — | 69,800.00 |
| 65 Middlefield | 223 | 1.7 | 288,523 | 5,000.00 | — | 5,000.00 |
| 66 Bourne | 3,015 | 1.7 | 7,442,497 | 127,250.00 | — | 127,250.00 |
| 67 Ashburnham | 2,159 | 1.7 | 1,567,503 | 26,770.00 | — | 26,770.00 |
| 68 Southwick | 1,267 | 1.7 | 1,733,370 | 29,100.00 | — | 29,100.00 |

TABLE III. — *Relation of Indebtedness to Valuation — 1924 — Continued.*

| Towns. (Population under 5,000) | Popu- lation of 1925 | Percent- age of Net Debt of Valua- tion | Valuation of 1924 | Total Funded or Fixed Debt | Sinking Funds | Net Funded or Fixed Debt |
|------------------------------------|----------------------------|--|----------------------|-------------------------------------|------------------|--------------------------------|
| 69 Tewksbury | 4,985 | 1.7 | \$3,184,362 | \$53,000.00 | — | \$53,000.00 |
| 70 Holbrook | 3,273 | 1.6 | 2,686,840 | 43,900.00 | — | 43,900.00 |
| 71 Wenham | 1,145 | 1.6 | 2,880,024 | 46,500.00 | — | 46,500.00 |
| 72 Holliston | 2,812 | 1.6 | 2,946,142 | 46,000.00 | — | 46,000.00 |
| 73 Lee | 4,058 | 1.5 | 3,719,097 | 57,000.00 | — | 57,000.00 |
| 74 Plainville | 1,512 | 1.5 | 1,324,621 | 20,200.00 | — | 20,200.00 |
| 75 Weston | 2,906 | 1.5 | 6,961,334 | 105,000.00 | — | 105,000.00 |
| 76 Blandford | 437 | 1.5 | 1,008,359 | 14,900.00 | — | 14,900.00 |
| 77 Blackstone | 4,802 | 1.5 | 2,390,623 | 35,000.00 | — | 35,000.00 |
| 78 Brookfield | 1,401 | 1.5 | 1,162,286 | 17,000.00 | — | 17,000.00 |
| 79 Georgetown | 1,888 | 1.5 | 1,852,351 | 27,000.00 | — | 27,000.00 |
| 80 West Boylston | 1,916 | 1.4 | 1,637,492 | 23,500.00 | — | 23,500.00 |
| 81 Acton | 2,387 | 1.4 | 2,679,275 | 37,930.00 | — | 37,930.00 |
| 82 Ayer | 3,032 | 1.4 | 3,363,950 | 47,000.00 | — | 47,000.00 |
| 83 Princeton | 773 | 1.4 | 1,345,396 | 18,700.00 | — | 18,700.00 |
| 84 Erving | 1,334 | 1.4 | 2,067,702 | 31,000.00 | \$2,348.11 | 28,651.89 |
| 85 Dover | 1,044 | 1.3 | 3,128,631 | 42,000.00 | — | 42,000.00 |
| 86 West Newbury | 1,337 | 1.3 | 1,131,059 | 15,000.00 | — | 15,000.00 |
| 87 Acushnet | 4,135 | 1.3 | 3,631,305 | 48,048.00 | — | 48,048.00 |
| 88 Foxborough | 4,934 | 1.3 | 3,742,292 | 49,500.00 | — | 49,500.00 |
| 89 Plympton | 511 | 1.3 | 609,981 | 8,000.00 | — | 8,000.00 |
| 90 Essex | 1,403 | 1.3 | 1,468,791 | 19,000.00 | — | 19,000.00 |
| 91 Yarmouth | 1,532 | 1.3 | 2,570,875 | 33,000.00 | — | 33,000.00 |
| 92 Dunstable | 338 | 1.3 | 450,208 | 5,750.00 | — | 5,750.00 |
| 93 Wrentham | 3,214 | 1.2 | 2,512,694 | 29,600.00 | — | 29,600.00 |
| 94 Scituate | 2,713 | 1.1 | 10,081,792 | 115,900.00 | — | 115,900.00 |
| 95 Bellingham | 2,877 | 1.1 | 2,116,277 | 24,000.00 | — | 24,000.00 |
| 96 Salisbury | 1,820 | 1.1 | 2,801,863 | 31,500.00 | — | 31,500.00 |
| 97 Sudbury | 1,394 | 1.1 | 1,737,845 | 19,000.00 | — | 19,000.00 |
| 98 Rowley | 1,408 | 1.1 | 1,274,692 | 13,900.00 | — | 13,900.00 |
| 99 Auburn | 4,927 | 1.1 | 3,636,580 | 39,000.00 | — | 39,000.00 |
| 100 Pembroke | 1,480 | 1.0 | 2,401,110 | 25,000.00 | — | 25,000.00 |
| 101 Hanover | 2,755 | 1.0 | 2,456,918 | 25,000.00 | — | 25,000.00 |
| 102 Seekonk | 4,191 | 1.0 | 3,597,358 | 36,000.00 | — | 36,000.00 |
| 103 Buckland | 1,555 | 1.0 | 2,439,371 | 37,000.00 | 12,720.80 | 24,279.20 |
| 104 Marshfield | 1,777 | 1.0 | 4,830,765 | 47,950.00 | — | 47,950.00 |
| 105 Hatfield | 2,702 | 1.0 | 2,859,730 | 68,000.00 | 40,548.90 | 27,451.10 |
| 106 Lincoln | 1,306 | 1.0 | 2,268,075 | 64,500.00 | 142,835.84 | 21,664.16 |
| 107 Richmond | 619 | 0.9 | 633,796 | 6,000.00 | — | 6,000.00 |
| 108 Savoy | 399 | 0.9 | 275,515 | 2,600.00 | — | 2,600.00 |
| 109 Boylston | 970 | 0.9 | 798,869 | 7,500.00 | — | 7,500.00 |
| 110 Leicester | 4,110 | 0.9 | 3,450,372 | 31,300.00 | — | 31,300.00 |
| 111 Northfield | 1,821 | 0.9 | 1,856,928 | 16,500.00 | — | 16,500.00 |
| 112 Sandwich | 1,479 | 0.9 | 1,942,400 | 17,000.00 | — | 17,000.00 |
| 113 Rehoboth | 2,332 | 0.9 | 1,842,087 | 16,000.00 | — | 16,000.00 |
| 114 Huntington | 1,543 | 0.9 | 1,107,865 | 9,500.00 | — | 9,500.00 |
| 115 Hardwick | 3,046 | 0.8 | 3,419,144 | 28,000.00 | — | 28,000.00 |
| 116 Hopkinton | 2,580 | 0.8 | 2,264,252 | 32,000.00 | 14,100.69 | 17,899.31 |
| 117 Lynnfield | 1,331 | 0.8 | 2,571,077 | 20,000.00 | — | 20,000.00 |
| 118 Sheffield | 1,614 | 0.8 | 1,182,982 | 9,000.00 | — | 9,000.00 |
| 119 Provincetown | 3,787 | 0.8 | 3,824,309 | 28,800.00 | — | 28,800.00 |
| 120 Hamilton | 2,018 | 0.8 | 5,049,120 | 38,000.00 | — | 38,000.00 |
| 121 Chilmark | 240 | 0.7 | 487,346 | 3,600.00 | — | 3,600.00 |
| 122 Topsfield | 915 | 0.7 | 2,739,713 | 20,000.00 | — | 20,000.00 |
| 123 Wilmington | 3,515 | 0.7 | 2,964,303 | 20,500.00 | — | 20,500.00 |
| 124 Granville | 609 | 0.7 | 669,652 | 4,500.00 | — | 4,500.00 |
| 125 Duxbury | 1,688 | 0.7 | 5,036,332 | 33,000.00 | — | 33,000.00 |
| 126 North Reading | 1,689 | 0.6 | 1,889,727 | 11,750.00 | — | 11,750.00 |
| 127 Middleton | 1,667 | 0.6 | 1,478,267 | 8,800.00 | — | 8,800.00 |
| 128 Pelham | 519 | 0.6 | 622,931 | 3,600.00 | — | 3,600.00 |
| 129 Sterling | 1,516 | 0.6 | 1,578,575 | 8,950.00 | — | 8,950.00 |
| 130 Dighton | 3,208 | 0.6 | 3,592,723 | 20,000.00 | — | 20,000.00 |
| 131 Townsend | 1,895 | 0.5 | 2,030,011 | 10,530.00 | — | 10,530.00 |
| 132 Boxford | 581 | 0.5 | 1,056,126 | 5,000.00 | — | 5,000.00 |
| 133 Oak Bluffs | 1,314 | 0.4 | 3,564,099 | 16,000.00 | — | 16,000.00 |
| 134 Bernardston | 844 | 0.4 | 689,271 | 3,000.00 | — | 3,000.00 |
| 135 Cohasset | 2,913 | 0.4 | 9,131,001 | 36,000.00 | — | 36,000.00 |
| 136 Southampton | 916 | 0.4 | 835,611 | 3,220.00 | — | 3,220.00 |
| 137 Lanesborough | 1,181 | 0.4 | 1,069,663 | 3,880.00 | — | 3,880.00 |
| 138 Monterey | 348 | 0.3 | 564,587 | 1,800.00 | — | 1,800.00 |
| 139 Freetown | 1,663 | 0.3 | 1,616,725 | 5,000.00 | — | 5,000.00 |
| 140 Lenox | 2,895 | 0.3 | 7,055,280 | 21,500.00 | — | 21,500.00 |
| 141 Hubbardston | 1,067 | 0.3 | 1,001,100 | 3,000.00 | — | 3,000.00 |
| 142 Groton | 2,428 | 0.3 | 3,705,487 | 11,000.00 | — | 11,000.00 |
| 143 Harvard | 996 | 0.3 | 2,117,087 | 6,000.00 | — | 6,000.00 |
| 144 Westminster | 1,884 | 0.3 | 1,288,679 | 3,500.00 | — | 3,500.00 |
| 145 North Brookfield | 3,046 | 0.2 | 2,532,023 | 6,000.00 | — | 6,000.00 |
| 146 Cummington | 508 | 0.2 | 426,095 | 1,000.00 | — | 1,000.00 |
| 147 Dalton | 4,092 | 0.2 | 5,325,498 | 12,000.00 | — | 12,000.00 |
| 148 Paxton | 591 | 0.2 | 733,024 | 1,600.00 | — | 1,600.00 |
| 149 Montgomery | 191 | 0.2 | 197,284 | 400.00 | — | 400.00 |
| 150 Warwick | 364 | 0.2 | 494,080 | 1,000.00 | — | 1,000.00 |

¹ Includes \$3,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1924 — Concluded.*

| TOWNS. (Population under 5,000) | Popu- lation of 1925 | Percent- age of Net Debt of Valua- tion | Valuation of 1924 | Total Funded or Fixed Debt | Sinking Funds | Net Funded or Fixed Debt |
|------------------------------------|----------------------------|--|----------------------|-------------------------------------|---------------------|--------------------------------|
| 151 Wayland | 2,255 | 0.2 | \$4,549,597 | \$9,000.00 | — | \$9,000.00 |
| 152 Wellfleet | 786 | 0.2 | 1,033,692 | 2,000.00 | — | 2,000.00 |
| 153 Hampden | 632 | 0.2 | 524,785 | 1,000.00 | — | 1,000.00 |
| 154 Sherborn | 929 | 0.2 | 2,040,982 | 3,500.00 | — | 3,500.00 |
| 155 Bolton | 801 | 0.2 | 965,776 | 1,600.00 | — | 1,600.00 |
| 156 Lancaster | 2,678 | 0.2 | 3,255,403 | 5,000.00 | — | 5,000.00 |
| 157 Westwood | 1,706 | 0.1 | 3,436,695 | 5,000.00 | — | 5,000.00 |
| 158 Tyngsborough | 1,107 | 0.1 | 1,192,802 | 1,600.00 | — | 1,600.00 |
| 159 Mashpee | 298 | 0.1 | 623,219 | 800.00 | — | 800.00 |
| 160 Raynham | 2,128 | 0.1 | 1,579,488 | 1,999.00 | — | 1,999.00 |
| 161 Stow | 1,185 | 0.1 | 1,603,534 | 2,000.00 | — | 2,000.00 |
| 162 Avon | 2,360 | 0.1 | 1,668,443 | 1,500.00 | — | 1,500.00 |
| 163 Sutton | 2,174 | 0.1 | 2,107,504 | 1,800.00 | — | 1,800.00 |
| 164 Gosnold | 142 | 0.1 | 1,280,675 | 1,000.00 | — | 1,000.00 |
| 165 Leyden | 270 | 0.1 | 293,061 | 170.00 | — | 170.00 |
| 166 Eastham | 494 | 0.1 | 796,146 | 425.00 | — | 425.00 |
| 167 Boxborough | 333 | 1— | 343,770 | 150.00 | — | 150.00 |
| 168 Halifax | 614 | 1— | 1,177,028 | 500.00 | — | 500.00 |
| 169 Hancock | 510 | 1— | 478,150 | 200.00 | — | 200.00 |
| 170 Carver | 1,306 | 1— | 2,557,610 | 1,000.00 | — | 1,000.00 |
| 171 Southborough | 2,053 | 1— | 3,076,142 | 1,000.00 | — | 1,000.00 |
| 172 Nantucket | 3,152 | 1— | 7,569,105 | 2,000.00 | — | 2,000.00 |
| Totals | 354,896 | — | \$459,081,041 | \$8,020,135.56 | \$232,049.50 | \$7,788,086.06 |

¹ Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1924 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 142 to 263, under the section "Municipal Indebtedness."

| TOWNS, (Population under 5,000) | INCURRED | | | | | CANCELLED | | | | |
|------------------------------------|------------------|--|------------------|-----------------------------|--------------------------|------------------|--|------------------|-----------------------------|--------------------------|
| | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders |
| Tewksbury | \$32,000.00 | — | \$85,000.00 | — | — | \$5,000.00 | — | \$70,000.00 | — | — |
| Foxborough | 42,000.00 | — | 120,000.00 | — | — | 4,000.00 | — | 120,000.00 | — | — |
| Auburn | 12,650.00 | — | 70,000.00 | — | — | 14,100.00 | — | 75,000.00 | — | — |
| Billerica | 12,000.00 | \$10,000.00 | 50,000.00 | — | — | 11,500.00 | \$12,000.00 | 100,000.00 | — | — |
| Somerset | — | — | 80,000.00 | — | — | 13,000.00 | — | 75,000.00 | — | — |
| Blackstone | — | — | 80,000.00 | — | — | 5,000.00 | — | 75,000.00 | — | — |
| Falmouth | 125,000.00 | — | 165,000.00 | — | — | 11,000.00 | 19,500.00 | 195,000.00 | — | — |
| Dudley | 30,000.00 | — | 86,000.00 | — | — | 8,000.00 | 4,000.00 | 86,000.00 | — | — |
| Templeton | — | — | 50,000.00 | — | — | 7,000.00 | 716.67 | 50,000.00 | — | — |
| Westport | 23,000.00 | — | 169,600.00 | — | — | 25,650.00 | — | 169,600.00 | — | — |
| Seekonk | — | — | 75,000.00 | — | — | 6,000.00 | — | 50,000.00 | — | — |
| Aquinnet | — | — | 130,000.00 | — | — | 4,250.00 | — | 100,000.00 | \$5,000.00 | \$1,349.39 |
| Leicester | — | — | 98,000.00 | — | — | 10,300.00 | — | 113,000.00 | — | — |
| Dalton | — | — | 70,000.00 | — | — | 6,000.00 | — | 70,000.00 | — | — |
| Lee | — | — | 70,000.00 | — | — | 9,050.00 | — | 80,000.00 | — | — |
| Oxford | 4,000.00 | — | 119,000.00 | — | — | 11,435.00 | — | 109,000.00 | — | — |
| Williamstown | 45,000.00 | — | 115,000.00 | — | \$88.33 | 15,000.00 | — | 115,000.00 | — | — |
| Warren | 93,000.00 | — | 60,000.00 | — | — | 6,085.80 | — | 68,000.00 | — | — |
| Rockport | 85,000.00 | — | 115,000.00 | \$55,000.00 | — | 8,900.00 | 9,000.00 | 120,000.00 | 55,000.00 | — |
| Medfield | — | — | 40,000.00 | — | — | 4,500.00 | 2,000.00 | 40,000.00 | — | — |
| Provincetown | — | — | 84,000.00 | — | — | 3,200.00 | 2,000.00 | 114,000.00 | — | — |
| Westford | 37,000.00 | — | 80,000.00 | — | — | 4,400.00 | — | 80,000.00 | — | — |
| East Bridgewater | — | — | 135,000.00 | — | — | 9,300.00 | 8,800.00 | 140,000.00 | — | — |
| Wilmington | — | — | 95,000.00 | 7,225.00 | — | 2,750.00 | — | 78,950.00 | 7,225.00 | — |
| Holden | — | — | 70,000.00 | 30,000.00 | — | 8,400.00 | 2,000.00 | 75,000.00 | — | — |
| Longmeadow | 68,000.00 | 10,000.00 | 170,000.00 | — | — | 28,000.00 | 30,500.00 | 170,000.00 | — | — |
| Barre | — | — | 109,000.00 | — | — | — | — | 89,000.00 | — | — |
| Holbrook | 4,300.00 | — | 95,000.00 | — | — | 7,950.00 | 4,500.00 | 92,000.00 | — | — |
| Swansea | 60,000.00 | — | 45,000.00 | — | — | 1,000.00 | — | 45,000.00 | 3,000.00 | — |
| Wrentham | — | — | 40,000.00 | — | 269.49 | 4,700.00 | 3,700.00 | 40,000.00 | — | 471.93 |
| Dighton | 10,000.00 | — | 37,000.00 | — | — | — | — | 37,000.00 | — | — |
| Hopedale | — | — | 25,000.00 | — | — | — | — | 25,000.00 | — | — |

¹ Includes \$350 cemetery loan.

TABLE IV. — Debt Transactions for 1924 Classified by Character of Obligation — Continued.

| Towns. (Population under 5,000) | INCURRED | | | | | CANCELLED | | | | |
|------------------------------------|------------------|--|------------------|-----------------------------|--------------------------|------------------|--|------------------|-----------------------------|--------------------------|
| | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders |
| Nantucket | — | — | \$100,000.00 | — | — | \$2,000.00 | — | \$100,000.00 | — | — |
| Medway | — | — | 86,700.00 | — | — | 3,800.00 | \$4,200.00 | 95,000.00 | — | — |
| East Longmeadow | — | — | 60,000.00 | — | — | 2,000.00 | 2,600.00 | 60,000.00 | — | — |
| West Bridgewater | — | — | 60,000.00 | — | — | 9,000.00 | 4,200.00 | 50,000.00 | — | — |
| Sharon | — | — | 90,000.00 | — | — | 9,000.00 | 6,500.00 | 120,000.00 | — | — |
| Hardwick | — | — | 45,000.00 | — | — | 11,500.00 | — | 45,000.00 | — | — |
| North Brookfield | — | — | 44,000.00 | — | — | 2,000.00 | 2,000.00 | 42,000.00 | — | — |
| Ayer | — | — | 60,000.00 | — | \$1,898.32 | 11,450.00 | 4,000.00 | 60,000.00 | — | — |
| Bourne | 75,000.00 | — | 50,000.00 | \$8,000.00 | — | 16,250.00 | — | 50,000.00 | \$8,000.00 | — |
| Deerfield | 153,000.00 | — | 58,000.00 | 1,750.00 | — | 13,000.00 | — | 43,000.00 | 26,750.00 | — |
| Cohasset | 30,000.00 | — | 108,000.00 | — | — | 6,000.00 | — | 108,000.00 | — | — |
| Weston | — | — | 103,000.00 | — | — | 1,000.00 | 6,000.00 | 88,000.00 | — | — |
| Belchertown | — | — | 30,000.00 | — | — | 4,000.00 | — | 30,000.00 | — | — |
| Lenox | — | — | 100,000.00 | — | — | 10,000.00 | — | 100,000.00 | — | — |
| Hadley | 6,500.00 | — | 50,000.00 | — | — | 7,500.00 | — | 50,000.00 | — | — |
| Bellingham | — | — | 50,000.00 | — | — | 1,500.00 | — | 56,000.00 | — | — |
| Wilbraham | 48,000.00 | — | 65,000.00 | — | — | 3,500.00 | — | 65,000.00 | — | — |
| Holliston | 38,000.00 | — | 85,000.00 | — | — | 1,000.00 | — | 90,000.00 | — | — |
| Pepperell | — | — | 35,000.00 | — | — | — | 5,500.00 | 55,000.00 | — | — |
| Norton | — | 115,000.00 | 35,000.00 | — | — | 2,500.00 | 1,500.00 | 55,000.00 | — | — |
| Hanover | 14,000.00 | — | 75,000.00 | — | — | 6,000.00 | — | 55,000.00 | — | — |
| Setuate | — | — | 175,000.00 | — | — | 26,150.00 | — | 210,000.00 | — | — |
| Fitchfield | — | — | 50,000.00 | — | — | 2,000.00 | — | 25,000.00 | — | — |
| Lancaster | — | — | 40,000.00 | — | — | 5,000.00 | — | 40,000.00 | — | — |
| Hull | 29,000.00 | — | 350,000.00 | — | — | 78,450.00 | 2,202.00 | 275,000.00 | — | — |
| Hopkinton | 5,000.00 | — | 60,000.00 | — | — | 1,000.00 | 1,000.00 | 60,000.00 | — | — |
| Kingston | 7,000.00 | — | 20,000.00 | — | — | 6,000.00 | 2,500.00 | 28,000.00 | — | — |
| Ashtand | 3,000.00 | — | 30,000.00 | — | — | 4,000.00 | 3,850.00 | 40,000.00 | — | — |
| Manchester | 72,000.00 | — | 120,000.00 | — | — | 8,000.00 | 6,000.00 | 120,000.00 | — | — |
| Groveland | 14,500.00 | 16,000.00 | 67,000.00 | — | — | 1,700.00 | 3,500.00 | 62,000.00 | — | — |
| Groton | — | — | 50,000.00 | — | — | 2,000.00 | — | 50,000.00 | — | — |
| Shirley | 35,900.00 | — | 35,000.00 | — | — | 3,500.00 | — | 35,000.00 | — | — |
| Acton | 25,180.00 | — | 80,000.00 | — | — | 7,625.00 | — | 70,000.00 | — | — |
| Millville | 22,000.00 | — | 37,000.00 | — | — | 7,100.00 | — | 30,000.00 | — | — |
| Douglas | — | — | 28,000.00 | — | — | 4,000.00 | 3,000.00 | 38,000.00 | — | — |
| Avon | — | — | 37,000.00 | — | — | 1,000.00 | 500.00 | 37,000.00 | — | — |

| | | | | | | | | | | | | | | |
|---------------|---|---|---|---|---|------------|-----------|------------|-----------|-----------|-----------|-----------|-----------|--------|
| Merimac | . | . | . | . | . | 12,000.00 | — | 15,000.00 | — | 1,000.00 | 5,050.00 | 15,000.00 | — | — |
| Rehoboth | . | . | . | . | . | — | — | 40,000.00 | — | 3,000.00 | — | 20,000.00 | — | — |
| Charlton | . | . | . | . | . | 2,600.00 | — | 60,400.00 | — | 2,000.00 | — | 20,000.00 | — | — |
| Wayland | . | . | . | . | . | — | 3,000.00 | 77,000.00 | — | 2,000.00 | — | 64,000.00 | — | — |
| Rutland | . | . | . | . | . | — | 16,000.00 | 44,600.00 | 8,000.00 | 3,600.00 | 3,000.00 | 41,500.00 | 8,000.00 | — |
| Sutton | . | . | . | . | . | 33,000.00 | — | 25,000.00 | — | 900.00 | — | 25,000.00 | — | — |
| Hanson | . | . | . | . | . | 1,700.00 | 8,500.00 | 50,000.00 | — | 1,000.00 | 1,000.00 | 45,000.00 | — | — |
| Ashburnham | . | . | . | . | . | — | — | 58,849.90 | — | 2,500.00 | 2,050.00 | 74,400.88 | — | — |
| Raynham | . | . | . | . | . | — | — | 20,000.00 | — | 3,000.00 | — | 35,000.00 | — | — |
| Harwich | . | . | . | . | . | — | — | 38,000.00 | — | 4,400.00 | — | 38,000.00 | — | — |
| Southborough | . | . | . | . | . | — | — | 40,000.00 | — | 1,000.00 | — | 40,000.00 | — | — |
| Hamilton | . | . | . | . | . | 19,000.00 | — | 80,000.00 | 35,000.00 | 1,000.00 | — | 80,000.00 | 27,000.00 | — |
| Williamsburg | . | . | . | . | . | — | 4,000.00 | 35,000.00 | — | 2,750.00 | — | 35,000.00 | — | — |
| Upton | . | . | . | . | . | — | — | 18,000.00 | — | 8,000.00 | — | 18,000.00 | — | — |
| Northborough | . | . | . | . | . | — | — | 50,000.00 | — | 1,000.00 | — | 55,000.00 | — | — |
| West Boylston | . | . | . | . | . | 16,500.00 | — | 30,000.00 | 5,000.00 | 1,000.00 | 1,000.00 | 30,000.00 | 7,629.51 | — |
| Townsend | . | . | . | . | . | 5,500.00 | — | 23,000.00 | — | 1,620.00 | — | 23,000.00 | — | — |
| Georgetown | . | . | . | . | . | 8,000.00 | — | 7,000.00 | — | 3,000.00 | 3,000.00 | 7,000.00 | — | — |
| Westminster | . | . | . | . | . | — | — | 35,000.00 | — | 1,000.00 | — | 33,000.00 | — | — |
| Lunenburg | . | . | . | . | . | 47,000.00 | — | 8,000.00 | — | — | — | 8,000.00 | — | — |
| Sturbridge | . | . | . | . | . | — | — | 35,000.00 | — | — | — | 40,000.00 | — | — |
| Cheshire | . | . | . | . | . | — | — | 25,000.00 | — | 4,000.00 | — | 32,000.00 | — | — |
| Stockbridge | . | . | . | . | . | 41,500.00 | — | 70,000.00 | 30,000.00 | 11,000.00 | 4,000.00 | 90,000.00 | 20,000.00 | — |
| Northfield | . | . | . | . | . | — | — | 10,000.00 | — | 3,860.00 | — | 40,000.00 | — | — |
| Salisbury | . | . | . | . | . | 12,500.00 | — | 50,000.00 | — | 4,000.00 | — | 50,000.00 | — | — |
| Millis | . | . | . | . | . | 750.00 | 5,000.00 | 45,000.00 | — | 7,000.00 | 10,430.00 | 45,000.00 | — | — |
| Marshfield | . | . | . | . | . | — | — | 75,000.00 | — | 7,000.00 | — | 70,000.00 | — | — |
| Dennis | . | . | . | . | . | — | — | 15,000.00 | — | 800.00 | — | 10,000.00 | — | — |
| Chatham | . | . | . | . | . | 106,000.00 | — | 30,000.00 | — | 4,400.00 | — | 30,000.00 | — | — |
| Westwood | . | . | . | . | . | — | — | 20,000.00 | 16,000.00 | 1,000.00 | — | 20,000.00 | 16,000.00 | — |
| North Reading | . | . | . | . | . | — | — | 40,000.00 | — | 2,250.00 | — | 35,000.00 | — | — |
| Duxbury | . | . | . | . | . | 15,000.00 | — | 100,000.00 | — | 12,200.00 | — | 75,000.00 | — | — |
| Middleton | . | . | . | . | . | 7,000.00 | — | 33,500.00 | — | 500.00 | 500.00 | 37,000.00 | — | 113.30 |
| Freetown | . | . | . | . | . | — | — | 59,060.39 | — | 3,500.00 | — | 46,500.00 | — | — |
| Nahant | . | . | . | . | . | — | — | 90,000.00 | — | — | — | 90,000.00 | — | — |
| Sheffield | . | . | . | . | . | 9,000.00 | — | 9,000.00 | — | — | — | 9,000.00 | — | — |
| Colrain | . | . | . | . | . | — | — | 10,000.00 | — | — | — | 10,000.00 | — | — |
| Mattapoisett | . | . | . | . | . | 8,500.00 | 6,000.00 | 40,000.00 | 6,000.00 | 4,429.19 | 5,180.00 | 40,000.00 | 6,000.00 | — |
| Buckland | . | . | . | . | . | — | — | 10,000.00 | — | 2,000.00 | — | 10,000.00 | — | — |
| Huntington | . | . | . | . | . | 2,000.00 | — | 30,000.00 | — | 1,700.00 | — | 29,000.00 | — | — |

\$18.50

TABLE IV. — Debt Transactions for 1924 Classified by Character of Obligation — Continued.

| Towns. (Population under 5,000) | INCURRED | | | | | CANCELLED | | | | |
|------------------------------------|------------------|--|------------------|-----------------------------|--------------------------|------------------|--|------------------|-----------------------------|--------------------------|
| | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders |
| Shelburne | . | . | \$14,000.00 | — | — | \$12,000.00 | — | \$14,000.00 | — | — |
| Yarmouth | . | — | 31,000.00 | — | — | 900.00 | — | 26,000.00 | — | \$6,202.49 |
| Stirling | . | \$1,500.00 | 25,000.00 | — | — | — | \$3,950.00 | 25,000.00 | — | — |
| Bedford | . | — | 40,000.00 | — | — | 850.00 | 3,400.00 | 40,000.00 | — | — |
| Chester | . | — | 44,480.00 | — | — | 3,550.00 | — | 47,350.00 | — | — |
| Plainville | . | — | 43,200.00 | — | 22.50 | 2,000.00 | 1,400.00 | 41,000.00 | — | 2,397.55 |
| Pembroke | . | — | 45,000.00 | — | 1,053.75 | 9,000.00 | — | 40,000.00 | — | — |
| Sandwich | . | — | 35,000.00 | \$9,475.00 | — | 4,000.00 | — | 36,000.00 | — | — |
| Norwell | . | — | 65,000.00 | — | — | 8,500.00 | — | 65,000.00 | — | — |
| Lakeville | . | — | 10,000.00 | — | — | — | — | 10,000.00 | — | — |
| Newbury | . | — | 33,500.00 | 19,000.00 | — | 4,300.00 | — | 30,500.00 | \$19,000.00 | — |
| Burlington | . | — | 34,000.00 | — | — | 4,000.00 | — | 41,500.00 | — | — |
| Tisbury | . | 45,000.00 | 25,000.00 | 45,000.00 | — | 4,905.00 | 3,000.00 | 25,000.00 | 45,000.00 | — |
| Littleton | . | 2,400.00 | 35,000.00 | — | — | 3,000.00 | 3,000.00 | 37,000.00 | — | — |
| Rowley | . | — | 15,000.00 | — | — | 500.00 | 400.00 | 15,000.00 | — | — |
| Essex | . | — | 31,000.00 | — | — | 1,600.00 | — | 31,000.00 | — | — |
| Brookfield | . | — | 26,000.00 | — | — | 1,000.00 | 1,000.00 | 23,000.00 | — | — |
| Russell | . | — | 50,000.00 | — | — | 7,800.00 | 3,300.00 | 50,000.00 | — | — |
| Sudbury | . | — | 51,750.00 | — | — | 2,000.00 | — | 60,000.00 | — | — |
| West Newbury | . | — | 47,000.00 | — | — | 2,500.00 | — | 45,000.00 | — | — |
| Erving | . | — | 35,000.00 | — | — | 6,000.00 | — | 35,000.00 | — | — |
| Lynnfield | . | — | 30,000.00 | — | — | 3,000.00 | — | 30,000.00 | — | — |
| Oak Bluffs | . | — | 50,000.00 | — | — | 6,000.00 | — | 50,000.00 | — | — |
| West Brookfield | . | — | 25,000.00 | — | — | — | 2,000.00 | 27,000.00 | — | — |
| Carver | . | — | 50,000.00 | — | — | 1,000.00 | — | 50,000.00 | — | — |
| Lincoln | . | — | — | — | — | — | 500.00 | — | — | — |
| Sunderland | . | — | 23,000.00 | — | — | 3,250.00 | — | 23,000.00 | — | — |
| Marion | . | 35,848.00 | 40,000.00 | — | — | 6,000.00 | 4,000.00 | 40,000.00 | — | 2,117.38 |
| Southwick | . | — | 43,000.00 | — | — | 700.00 | 2,200.00 | 35,000.00 | — | — |
| Edgartown | . | — | 9,000.00 | — | — | 899.90 | — | 9,000.00 | — | — |
| Whately | . | — | 15,000.00 | — | — | 4,000.00 | — | 15,000.00 | — | — |
| Clarksburg | . | — | 2,000.00 | — | — | 1,500.00 | — | 2,000.00 | — | — |
| Norfolk | . | — | 25,000.00 | — | — | — | — | 20,000.00 | — | — |
| West Stockbridge | . | — | 20,000.00 | — | — | 2,000.00 | — | 23,000.00 | — | — |
| Stow | . | — | 20,000.00 | — | — | 980.00 | — | 20,000.00 | — | — |
| Lanesborough | . | — | 11,000.00 | — | — | — | — | 11,000.00 | — | — |

| | | | | | | | | | | | | |
|-----------------|---|---|---|---|---|-----------|-----------|----------|----------|-----------|-----------|--------|
| Wenham | . | . | . | . | . | 15,000.00 | 40,000.00 | 2,500.00 | — | 40,000.00 | — | — |
| Berkey | . | . | . | . | . | — | 14,000.00 | — | — | 12,000.00 | — | — |
| Tyngsborough | . | . | . | . | . | — | 30,000.00 | 1,600.00 | — | 32,000.00 | — | — |
| Rochester | . | . | . | . | . | — | 11,000.00 | 1,000.00 | — | 11,000.00 | — | — |
| Orleans | . | . | . | . | . | — | — | — | — | — | — | — |
| Berlin | . | . | . | . | . | — | 19,000.00 | — | — | 21,000.00 | 8,000.00 | — |
| Hubbardston | . | . | . | . | . | — | 30,000.00 | 1,500.00 | — | 29,600.00 | — | — |
| Dover | . | . | . | . | . | — | 45,000.00 | 6,000.00 | — | 45,000.00 | — | — |
| Hinsdale | . | . | . | . | . | — | 16,000.00 | — | — | 16,000.00 | — | — |
| Mendon | . | . | . | . | . | — | 18,000.00 | — | — | 14,000.00 | — | — |
| Harvard | . | . | . | . | . | — | 20,000.00 | 4,000.00 | — | 20,000.00 | — | — |
| New Marlborough | . | . | . | . | . | — | 35,000.00 | — | — | 28,600.00 | 13,500.00 | — |
| Boylston | . | . | . | . | . | 5,000.00 | 20,000.00 | — | 500.00 | 20,000.00 | — | — |
| Conway | . | . | . | . | . | — | 15,000.00 | — | — | 15,000.00 | — | — |
| East Brookfield | . | . | . | . | . | — | 10,000.00 | — | — | 10,000.00 | — | — |
| Sherborn | . | . | . | . | . | — | 50,000.00 | 1,000.00 | — | 50,000.00 | — | — |
| Ashfield | . | . | . | . | . | — | 23,000.00 | — | — | 24,000.00 | — | — |
| Gill | . | . | . | . | . | — | 10,000.00 | 2,000.00 | — | 8,000.00 | 14,000.00 | 590.85 |
| Southampton | . | . | . | . | . | — | 9,000.00 | 500.00 | — | 9,000.00 | — | — |
| Topsfield | . | . | . | . | . | 16,000.00 | 59,000.00 | 2,000.00 | — | 61,500.00 | — | — |
| Ashby | . | . | . | . | . | — | 21,500.00 | 1,200.00 | — | 21,500.00 | — | — |
| Barnardston | . | . | . | . | . | — | 13,500.00 | 1,500.00 | 215.50 | 10,500.00 | — | 154.66 |
| Brimfield | . | . | . | . | . | — | 20,000.00 | — | — | 15,000.00 | — | — |
| Royalston | . | . | . | . | . | — | 18,000.00 | — | — | 18,000.00 | — | — |
| Charlemont | . | . | . | . | . | — | 4,000.00 | — | — | 4,000.00 | — | — |
| Granby | . | . | . | . | . | — | 20,000.00 | — | — | 19,000.00 | — | — |
| Bolton | . | . | . | . | . | — | 15,000.00 | 200.00 | — | 15,000.00 | — | — |
| Wellfleet | . | . | . | . | . | — | 12,000.00 | 500.00 | — | 12,000.00 | — | — |
| Becket | . | . | . | . | . | — | 11,000.00 | — | 270.30 | 11,000.00 | — | 18.50 |
| Brewster | . | . | . | . | . | — | 17,000.00 | — | — | 20,000.00 | — | — |
| Princeton | . | . | . | . | . | 24,000.00 | 27,500.00 | 4,000.00 | 1,500.00 | 22,500.00 | — | — |
| Enfield | . | . | . | . | . | 5,200.00 | 13,000.00 | — | — | 16,000.00 | — | — |
| Petersham | . | . | . | . | . | — | 20,000.00 | — | — | 20,000.00 | — | — |
| Leverett | . | . | . | . | . | — | 4,000.00 | — | — | 4,000.00 | — | — |
| Dana | . | . | . | . | . | — | 18,000.00 | — | 925.00 | 18,000.00 | — | — |
| Hampden | . | . | . | . | . | — | 12,000.00 | 500.00 | — | 7,000.00 | — | — |
| Richmond | . | . | . | . | . | — | 10,000.00 | — | — | 14,000.00 | — | — |
| Halifax | . | . | . | . | . | — | 15,000.00 | 1,000.00 | — | 15,000.00 | — | — |
| Granville | . | . | . | . | . | 4,750.00 | 12,000.00 | 250.00 | — | 12,000.00 | 5,000.00 | 15.05 |
| Paxton | . | . | . | . | . | — | 14,000.00 | 2,800.00 | 1,500.00 | 26,500.00 | 4,000.00 | — |

TABLE IV. — Debt Transactions for 1924 Classified by Character of Obligation — Concluded.

| Towns. (Population under 5,000) | INCURRED | | | | | CANCELLED | | | | |
|------------------------------------|------------------|--|------------------|-----------------------------|--------------------------|------------------|--|------------------|-----------------------------|--------------------------|
| | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders | General Loans | Public Service Enterprise Loans | Revenue Loans | Other Temporary Loans | Warrants or Orders |
| Borford | . | . | \$19,000.00 | — | — | — | — | \$19,000.00 | — | — |
| Oakham | . | . | 3,000.00 | — | — | — | — | 3,000.00 | — | — |
| New Salem | . | . | 2,000.00 | — | — | — | — | 2,000.00 | — | — |
| Pelham | . | . | 12,500.00 | — | — | — | — | 13,000.00 | — | — |
| Plympton | . | . | 14,000.00 | — | — | — | — | 13,000.00 | — | — |
| Carlisle | . | . | 18,000.00 | — | \$320.92 | — | — | 16,000.00 | — | \$1,167.32 |
| Hancock | . | . | 5,000.00 | — | — | — | — | 5,000.00 | — | — |
| Cunnington | . | . | 8,000.00 | — | 85.00 | — | — | 7,000.00 | — | — |
| Truro | . | . | 11,000.00 | — | — | — | — | 14,000.00 | — | — |
| Eastham | . | . | 7,000.00 | \$1,950.00 | — | 675.00 | — | 12,000.00 | \$1,950.00 | — |
| Sandisfield | . | . | 4,000.00 | — | — | — | — | 3,500.00 | — | — |
| Egremont | . | . | 12,168.65 | — | — | 2,125.00 | — | 12,168.65 | — | — |
| Greenwich | . | . | 4,500.00 | — | — | — | — | 4,500.00 | — | — |
| Chesterfield | . | . | — | — | — | — | — | — | — | — |
| Blandford | . | . | 34,500.00 | — | — | 1,800.00 | — | 40,500.00 | — | — |
| Wales | . | . | 10,000.00 | — | — | — | — | 11,700.00 | — | — |
| Worthington | . | . | 9,670.00 | — | — | — | — | 10,170.00 | — | — |
| New Braintree | . | . | 14,300.00 | — | — | — | — | 15,000.00 | — | — |
| Savoy | . | . | 11,400.00 | — | — | 800.00 | — | 12,900.00 | — | — |
| Wendell | . | . | 2,500.00 | — | — | — | — | 2,500.00 | — | — |
| Otis | . | . | 5,000.00 | — | — | — | — | 5,000.00 | — | — |
| Windsor | . | . | 7,000.00 | — | — | — | — | 7,000.00 | — | — |
| Phillipston | . | . | 10,000.00 | — | — | — | — | 10,000.00 | — | — |
| Warwick | . | . | 6,000.00 | — | — | 500.00 | — | 6,000.00 | — | — |
| Florida | . | . | 12,000.00 | — | — | — | — | 20,000.00 | — | 1,639.11 |
| Hawley | . | . | 7,500.00 | — | — | — | — | 8,000.00 | — | — |
| Monterey | . | . | 3,000.00 | — | — | 200.00 | — | 3,000.00 | — | — |
| Dunstable | . | . | 5,000.00 | 2,000.00 | — | — | \$250.00 | 5,000.00 | 2,000.00 | — |
| Westhampton | . | . | — | — | — | — | — | — | — | — |
| Boxborough | . | . | 9,300.00 | — | — | — | — | 8,500.00 | — | — |
| West Tisbury | . | . | 2,000.00 | 8,000.00 | — | — | — | 2,000.00 | 8,000.00 | — |
| Heath | . | . | 4,000.00 | — | 126.75 | — | — | 4,000.00 | — | 875.63 |
| Mashpee | . | . | 17,000.00 | 5,000.00 | — | 400.00 | — | 12,000.00 | 5,000.00 | — |
| Rowe | . | . | 4,500.00 | — | — | — | — | 4,500.00 | — | — |
| Planfield | . | . | — | — | 955.42 | — | — | — | — | 2,487.67 |
| Tyringham | . | . | 7,500.00 | — | — | — | — | 7,500.00 | — | — |

TABLE V. — *Sinking and Loan Fund Payments to the State — 1924.*

| TOWNS. (Population under 5,000) | METROPOLITAN | | | |
|------------------------------------|-------------------|----------|-------------------|-----------------|
| | Totals | Sewer | Park | Water |
| Cohasset | \$6.85 | — | \$6.85 | — |
| Weston | 763.46 | — | 763.46 | — |
| Hull | 583.01 | — | 583.01 | — |
| Westwood | 126.48 | — | 126.48 | — |
| Nahant | 644.65 | — | 213.16 | \$431.49 |
| Dover | 139.35 | — | 139.35 | — |
| Totals | \$2,263.80 | — | \$1,832.31 | \$431.49 |

The following towns under 5,000 population made no sinking and loan fund payments in 1924 to the State on account of Metropolitan sewer, park and water systems: —

| | | | |
|------------------|--------------|------------------|------------------|
| Acton | Egremont | Mattapoisett | Scituate |
| Acushnet | Enfield | Medfield | Seekonk |
| Alford | Erving | Medway | Sharon |
| Ashburnham | Essex | Mendon | Sheffield |
| Ashby | Falmouth | Merrimac | Shelburne |
| Ashfield | Florida | Middlefield | Sherborn |
| Ashland | Foxborough | Middleton | Shirley |
| Auburn | Freetown | Millis | Shutesbury |
| Avon | Gay Head | Millville | Somerset |
| Ayer | Georgetown | Monroe | Southampton |
| Barre | Gill | Monterey | Southborough |
| Becket | Goshen | Montgomery | Southwick |
| Bedford | Gosnold | Mount Washington | Sterling |
| Belchertown | Granby | Nantucket | Stockbridge |
| Bellingham | Granville | New Ashford | Stow |
| Berkley | Greenwich | New Braintree | Sturbridge |
| Berlin | Groton | Newbury | Sudbury |
| Bernardston | Groveland | New Marlborough | Sunderland |
| Billerica | Hadley | New Salem | Sutton |
| Blackstone | Halifax | Norfolk | Swansea |
| Blandford | Hamilton | Northborough | Templeton |
| Bolton | Hampden | North Brookfield | Tewksbury |
| Bourne | Hancock | Northfield | Tisbury |
| Boxborough | Hanover | North Reading | Tolland |
| Boxford | Hanson | Norton | Topsfield |
| Boylston | Hardwick | Norwell | Townsend |
| Brewster | Harvard | Oak Bluffs | Truro |
| Brimfield | Harwich | Oakham | Tyngsborough |
| Brookfield | Hatfield | Orleans | Tyringham |
| Buckland | Hawley | Otis | Upton |
| Burlington | Heath | Oxford | Wales |
| Carlisle | Hinsdale | Paxton | Warren |
| Carver | Holbrook | Pelham | Warwick |
| Charlemont | Holden | Pembroke | Washington |
| Charlton | Holland | Pepperell | Wayland |
| Chatham | Holliston | Peru | Wellfleet |
| Cheshire | Hopedale | Petersham | Wendell |
| Chester | Hopkinton | Phillipston | Wenham |
| Chesterfield | Hubbardston | Plainfield | West Boylston |
| Chilmark | Huntington | Plainville | West Bridgewater |
| Clarksburg | Kingston | Plympton | West Brookfield |
| Colrain | Lakeville | Prescott | Westford |
| Conway | Lancaster | Princeton | Westhampton |
| Cummington | Lanesborough | Provincetown | Westminster |
| Dalton | Lee | Raynham | West Newbury |
| Dana | Leicester | Rehoboth | Westport |
| Deerfield | Lenox | Richmond | West Stockbridge |
| Dennis | Leverett | Rochester | West Tisbury |
| Dighton | Leyden | Rockport | Whately |
| Douglas | Lincoln | Rowe | Wilbraham |
| Dudley | Littleton | Rowley | Williamsburg |
| Dunstable | Longmeadow | Royalston | Williamstown |
| Duxbury | Lunenburg | Russell | Wilmingon |
| East Bridgewater | Lynnfield | Rutland | Windsor |
| East Brookfield | Manchester | Salisbury | Worthington |
| Eastham | Marion | Sandisfield | Wrentham |
| East Longmeadow | Marshfield | Sandwich | Yarmouth |
| Edgartown | Mashpee | Savoy | |

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924.*

| TOWNS. (Population under 5,000) | TOTALS | Serial Payments | Payments to Municipal Sinking Funds | Payments to State Sinking and Loan Funds | PERCENTAGES | | |
|---------------------------------------|------------|--------------------|---|--|-------------|-------------------------------|---------------------------------------|
| | | | | | Serial | Municipal Sinking Funds | State Sinking and Loan Funds |
| Tewksbury . . . | \$5,000.00 | \$5,000.00 | — | — | 100.0 | — | — |
| Foxborough . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Auburn . . . | 4,100.00 | 4,100.00 | — | — | 100.0 | — | — |
| Billerica . . . | 25,300.00 | 23,500.00 | \$1,800.00 | — | 92.9 | 7.1 | — |
| Somerset . . . | 13,000.00 | 13,000.00 | — | — | 100.0 | — | — |
| Blackstone . . . | 5,000.00 | 5,000.00 | — | — | 100.0 | — | — |
| Falmouth . . . | 30,500.00 | 30,500.00 | — | — | 100.0 | — | — |
| Dudley . . . | 12,000.00 | 12,000.00 | — | — | 100.0 | — | — |
| Templeton . . . | 7,716.67 | 7,716.67 | — | — | 100.0 | — | — |
| Westport . . . | 25,650.00 | 25,650.00 | — | — | 100.0 | — | — |
| Seekonk . . . | 6,000.00 | 6,000.00 | — | — | 100.0 | — | — |
| Acushnet . . . | 4,250.00 | 4,250.00 | — | — | 100.0 | — | — |
| Leicester . . . | 10,300.00 | 10,300.00 | — | — | 100.0 | — | — |
| Dalton . . . | 6,000.00 | 6,000.00 | — | — | 100.0 | — | — |
| Lee . . . | 9,050.00 | 9,050.00 | — | — | 100.0 | — | — |
| Oxford . . . | 11,435.00 | 11,435.00 | — | — | 100.0 | — | — |
| Williamstown . . . | 15,000.00 | 15,000.00 | — | — | 100.0 | — | — |
| Warren . . . | 6,085.80 | 6,085.80 | — | — | 100.0 | — | — |
| Rockport . . . | 17,900.00 | 17,900.00 | — | — | 100.0 | — | — |
| Medfield . . . | 6,500.00 | 6,500.00 | — | — | 100.0 | — | — |
| Provincetown . . . | 5,200.00 | 5,200.00 | — | — | 100.0 | — | — |
| Westford . . . | 4,400.00 | 4,400.00 | — | — | 100.0 | — | — |
| East Bridgewater . . . | 18,100.00 | 18,100.00 | — | — | 100.0 | — | — |
| Wilmington . . . | 2,750.00 | 2,750.00 | — | — | 100.0 | — | — |
| Holden . . . | 10,400.00 | 10,400.00 | — | — | 100.0 | — | — |
| Longmeadow . . . | 28,500.00 | 28,500.00 | — | — | 100.0 | — | — |
| Holbrook . . . | 12,450.00 | 12,450.00 | — | — | 100.0 | — | — |
| Swansea . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Wrentham . . . | 3,700.00 | 3,700.00 | — | — | 100.0 | — | — |
| Dighton . . . | 4,700.00 | 4,700.00 | — | — | 100.0 | — | — |
| Nantucket . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Medway . . . | 8,000.00 | 8,000.00 | — | — | 100.0 | — | — |
| East Longmeadow . . . | 4,600.00 | 4,600.00 | — | — | 100.0 | — | — |
| West Bridgewater . . . | 13,200.00 | 13,200.00 | — | — | 100.0 | — | — |
| Sharon . . . | 15,500.00 | 15,500.00 | — | — | 100.0 | — | — |
| Hardwick . . . | 11,500.00 | 11,500.00 | — | — | 100.0 | — | — |
| North Brookfield . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Ayer . . . | 15,450.00 | 15,450.00 | — | — | 100.0 | — | — |
| Bourne . . . | 16,250.00 | 16,250.00 | — | — | 100.0 | — | — |
| Deerfield . . . | 12,304.50 | 12,304.50 | — | — | 100.0 | — | — |
| Cohasset . . . | 6,066.85 | 6,000.00 | — | \$6.85 | 99.9 | — | 0.1 |
| Weston . . . | 7,763.46 | 7,000.00 | — | 763.46 | 90.2 | — | 9.8 |
| Belchertown . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Lenox . . . | 10,000.00 | 10,000.00 | — | — | 100.0 | — | — |
| Hadley . . . | 8,460.00 | 8,460.00 | — | — | 100.0 | — | — |
| Bellingham . . . | 1,500.00 | 1,500.00 | — | — | 100.0 | — | — |
| Wilbraham . . . | 3,500.00 | 3,500.00 | — | — | 100.0 | — | — |
| Holliston . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Pepperell . . . | 5,000.00 | 5,000.00 | — | — | 100.0 | — | — |
| Norton . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Hanover . . . | 6,000.00 | 6,000.00 | — | — | 100.0 | — | — |
| Scituate . . . | 26,150.00 | 26,150.00 | — | — | 100.0 | — | — |
| Hatfield . . . | 2,900.00 | 2,000.00 | 900.00 | — | 69.0 | 31.0 | — |
| Lancaster . . . | 5,000.00 | 5,000.00 | — | — | 100.0 | — | — |
| Hull . . . | 81,235.01 | 80,652.00 | — | 583.01 | 99.3 | — | 0.7 |
| Hopkinton . . . | 2,400.00 | 2,000.00 | 400.00 | — | 83.3 | 16.7 | — |
| Kingston . . . | 8,500.00 | 8,500.00 | — | — | 100.0 | — | — |
| Ashland . . . | 7,850.00 | 7,850.00 | — | — | 100.0 | — | — |
| Manchester . . . | 14,000.00 | 14,000.00 | — | — | 100.0 | — | — |
| Groveland . . . | 5,200.00 | 5,200.00 | — | — | 100.0 | — | — |
| Groton . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Shirley . . . | 3,500.00 | 3,500.00 | — | — | 100.0 | — | — |
| Acton . . . | 7,625.00 | 7,625.00 | — | — | 100.0 | — | — |
| Millville . . . | 7,100.00 | 7,100.00 | — | — | 100.0 | — | — |
| Douglas . . . | 7,000.00 | 7,000.00 | — | — | 100.0 | — | — |
| Avon . . . | 1,500.00 | 1,500.00 | — | — | 100.0 | — | — |
| Merrimac . . . | 6,050.00 | 6,050.00 | — | — | 100.0 | — | — |
| Rehoboth . . . | 3,000.00 | 3,000.00 | — | — | 100.0 | — | — |
| Charlton . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Wayland . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Rutland . . . | 6,600.00 | 6,600.00 | — | — | 100.0 | — | — |
| Sutton . . . | 900.00 | 900.00 | — | — | 100.0 | — | — |
| Hanson . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Ashburnham . . . | 4,550.00 | 4,550.00 | — | — | 100.0 | — | — |
| Raynham . . . | 3,000.00 | 3,000.00 | — | — | 100.0 | — | — |
| Southborough . . . | 4,400.00 | 4,400.00 | — | — | 100.0 | — | — |

¹ Serial loans amounting to \$695.50 were paid from offsets to outlays.² Includes \$960 paid Hampden County on account of Connecticut River Bridge.³ Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924 — Continued.*

| Towns. (Population under 5,000) | TOTALS | Serial Payments | Payments to Municipal Sinking Funds | Payments to State Sinking and Loan Funds | PERCENTAGES | | |
|---------------------------------------|------------|--------------------|---|--|-------------|-------------------------------|---------------------------------------|
| | | | | | Serial | Municipal Sinking Funds | State Sinking and Loan Funds |
| Hamilton . . . | \$1,000.00 | \$1,000.00 | — | — | 100.0 | — | — |
| Williamsburg . . . | 3,750.00 | 2,750.00 | \$1,000.00 | — | 73.3 | 26.7 | — |
| Northborough . . . | 8,000.00 | 8,000.00 | — | — | 100.0 | — | — |
| West Boylston . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Townsend . . . | 1,620.00 | 1,620.00 | — | — | 100.0 | — | — |
| Georgetown . . . | 6,000.00 | 6,000.00 | — | — | 100.0 | — | — |
| Westminster . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Cheshire . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Stockbridge . . . | 15,000.00 | 15,000.00 | — | — | 100.0 | — | — |
| Northfield . . . | 3,860.00 | 3,860.00 | — | — | 100.0 | — | — |
| Salisbury . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Millis . . . | 10,039.20 | 9,930.00 | 109.20 | — | 98.9 | 1.1 | — |
| Marshfield . . . | 7,000.00 | 7,000.00 | — | — | 100.0 | — | — |
| Dennis . . . | 800.00 | 800.00 | — | — | 100.0 | — | — |
| Chatham . . . | 4,400.00 | 4,400.00 | — | — | 100.0 | — | — |
| Westwood . . . | 1,126.48 | 1,000.00 | — | \$126.48 | 88.8 | — | 11.2 |
| North Reading . . . | 2,250.00 | 2,250.00 | — | — | 100.0 | — | — |
| Duxbury . . . | 12,200.00 | 12,200.00 | — | — | 100.0 | — | — |
| Middleton . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Freetown . . . | 3,500.00 | 3,500.00 | — | — | 100.0 | — | — |
| Nahant . . . | 644.65 | — | — | 644.65 | — | — | 100.0 |
| Mattapoisett . . . | 9,609.19 | 9,609.19 | — | — | 100.0 | — | — |
| Buckland . . . | 2,275.00 | 2,000.00 | 275.00 | — | 87.9 | 12.1 | — |
| Huntington . . . | 1,700.00 | 1,700.00 | — | — | 100.0 | — | — |
| Yarmouth . . . | 12,000.00 | 12,000.00 | — | — | 100.0 | — | — |
| Sterling . . . | 4,850.00 | 4,850.00 | — | — | 100.0 | — | — |
| Bedford . . . | 4,250.00 | 4,250.00 | — | — | 100.0 | — | — |
| Chester . . . | 3,550.00 | 3,550.00 | — | — | 100.0 | — | — |
| Plainville . . . | 3,400.00 | 3,400.00 | — | — | 100.0 | — | — |
| Pembroke . . . | 9,000.00 | 9,000.00 | — | — | 100.0 | — | — |
| Sandwich . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Norwell . . . | 8,500.00 | 8,500.00 | — | — | 100.0 | — | — |
| Newbury . . . | 4,300.00 | 4,300.00 | — | — | 100.0 | — | — |
| Burlington . . . | — | 1— | — | — | — | — | — |
| Tisbury . . . | 7,905.00 | 7,905.00 | — | — | 100.0 | — | — |
| Littleton . . . | 6,000.00 | 6,000.00 | — | — | 100.0 | — | — |
| Rowley . . . | 900.00 | 900.00 | — | — | 100.0 | — | — |
| Essex . . . | 1,600.00 | 1,600.00 | — | — | 100.0 | — | — |
| Brookfield . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Russell . . . | 11,100.00 | 11,100.00 | — | — | 100.0 | — | — |
| Sudbury . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| West Newbury . . . | 2,500.00 | 2,500.00 | — | — | 100.0 | — | — |
| Erving . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Lynnfield . . . | 3,000.00 | 3,000.00 | — | — | 100.0 | — | — |
| Oak Bluffs . . . | 6,000.00 | 6,000.00 | — | — | 100.0 | — | — |
| West Brookfield . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Carver . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Lincoln . . . | 500.00 | 500.00 | — | — | 100.0 | — | — |
| Sunderland . . . | 3,250.00 | 3,250.00 | — | — | 100.0 | — | — |
| Marion . . . | 10,000.00 | 10,000.00 | — | — | 100.0 | — | — |
| Southwick . . . | 2,900.00 | 2,900.00 | — | — | 100.0 | — | — |
| Edgartown . . . | 899.90 | 899.90 | — | — | 100.0 | — | — |
| Whately . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Clarksburg . . . | 1,500.00 | 1,500.00 | — | — | 100.0 | — | — |
| Stow . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Lanesborough . . . | 980.00 | 980.00 | — | — | 100.0 | — | — |
| Wenham . . . | 2,500.00 | 2,500.00 | — | — | 100.0 | — | — |
| Tyngsborough . . . | 1,600.00 | 1,600.00 | — | — | 100.0 | — | — |
| Rochester . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Hubbardston . . . | 1,500.00 | 1,500.00 | — | — | 100.0 | — | — |
| Dover . . . | 6,139.35 | 6,000.00 | — | 139.35 | 97.7 | — | 2.3 |
| Harvard . . . | 4,000.00 | 4,000.00 | — | — | 100.0 | — | — |
| Boylston . . . | 500.00 | 500.00 | — | — | 100.0 | — | — |
| Sherborn . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Gill . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Southampton . . . | 500.00 | 500.00 | — | — | 100.0 | — | — |
| Topsfield . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Ashby . . . | 1,200.00 | 1,200.00 | — | — | 100.0 | — | — |
| Bernardston . . . | 1,500.00 | 1,500.00 | — | — | 100.0 | — | — |
| Bolton . . . | 200.00 | 200.00 | — | — | 100.0 | — | — |
| Wellfleet . . . | 500.00 | 500.00 | — | — | 100.0 | — | — |
| Princeton . . . | 5,500.00 | 5,500.00 | — | — | 100.0 | — | — |
| Dana . . . | 925.00 | 925.00 | — | — | 100.0 | — | — |
| Hampden . . . | 500.00 | 500.00 | — | — | 100.0 | — | — |
| Richmond . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Halifax . . . | 2,500.00 | 2,500.00 | — | — | 100.0 | — | — |

1 Serial loans amounting to \$4,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1924 —*
Concluded.

| TOWNS. (Population under 5,000) | TOTALS | Serial Payments | Payments to Municipal Sinking Funds | Payments to State Sinking and Loan Funds | PERCENTAGES | | |
|---------------------------------------|---------------------|---------------------|---|--|-------------|-------------------------------|---------------------------------------|
| | | | | | Serial | Municipal Sinking Funds | State Sinking and Loan Funds |
| Granville . . . | \$250.00 | \$250.00 | — | — | 100.0 | — | — |
| Paxton . . . | 4,300.00 | 4,300.00 | — | — | 100.0 | — | — |
| Pelham . . . | 700.00 | 700.00 | — | — | 100.0 | — | — |
| Plympton . . . | 2,969.96 | 2,969.96 | — | — | 100.0 | — | — |
| Eastham . . . | 675.00 | 675.00 | — | — | 100.0 | — | — |
| Egremont . . . | 2,125.00 | 2,125.00 | — | — | 100.0 | — | — |
| Blandford . . . | 1,800.00 | 1,800.00 | — | — | 100.0 | — | — |
| Savoy . . . | 800.00 | 800.00 | — | — | 100.0 | — | — |
| Warwick . . . | 500.00 | 500.00 | — | — | 100.0 | — | — |
| Monterey . . . | 200.00 | 200.00 | — | — | 100.0 | — | — |
| Dunstable . . . | 250.00 | 250.00 | — | — | 100.0 | — | — |
| Mashpee . . . | 400.00 | 400.00 | — | — | 100.0 | — | — |
| Leyden . . . | 170.00 | 170.00 | — | — | 100.0 | — | — |
| Goshen . . . | 750.00 | 750.00 | — | — | 100.0 | — | — |
| Chilmark . . . | 1,200.00 | 1,200.00 | — | — | 100.0 | — | — |
| Middlefield . . . | 2,000.00 | 2,000.00 | — | — | 100.0 | — | — |
| Gosnold . . . | 1,000.00 | 1,000.00 | — | — | 100.0 | — | — |
| Totals . . . | \$983,796.02 | \$977,048.02 | \$4,484.20 | \$2,263.80 | 99.3 | 0.5 | 0.2 |

The following towns showed no payments on account of funded or fixed debt:—

| | | | | |
|--------------|-----------------|------------------|-------------|------------------|
| Alford | Conway | Hopedale | Orleans | Tolland |
| Ashfield | Cummington | Lakeville | Otis | Truro |
| Barre | East Brookfield | Leverett | Peru | Tyringham |
| Becket | Enfield | Lunenburg | Petersham | Upton |
| Berkley | Florida | Mendon | Phillipston | Wales |
| Berlin | Gay Head | Monroe | Plainfield | Washington |
| Boxborough | Granby | Montgomery | Prescott | Wendell |
| Boxford | Greenwich | Mount Washington | Rowe | Westhampton |
| Brewster | Hancock | New Ashford | Royalston | West Stockbridge |
| Brimfield | Harwich | New Braintree | Sandisfield | West Tisbury |
| Carlisle | Hawley | New Marlborough | Sheffield | Windsor |
| Charlemont | Heath | New Salem | Shelburne | Worthington |
| Chesterfield | Hinsdale | Norfolk | Shutesbury | |
| Colrain | Holland | Oakham | Sturbridge | |

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

| TOWNS. (Population under 5,000) | CASH AT BEGINNING OF 1924 | | | | | CASH AT END OF 1924 | | | | | | |
|------------------------------------|---------------------------|------------|-------------------------------------|------------------------|---------------------------------|---|-------------|-------------|-------------------------------------|------------------------|---------------------------------|---|
| | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Pub- lic Trust Fund | Private Trust Funds and Accounts | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Pub- lic Trust Fund | Private Trust Funds and Accounts |
| Tewksbury | \$9,879.47 | \$9,879.47 | — | — | — | — | \$38,510.61 | \$38,510.61 | — | — | — | — |
| Foxborough | 22,835.53 | 22,835.53 | — | — | — | — | 35,676.63 | 35,676.63 | — | — | — | — |
| Auburn | 15,817.67 | 15,651.42 | — | \$166.25 | — | — | 1,098.13 | 910.34 | — | \$187.79 | — | — |
| Billerica | 77,768.67 | 77,186.18 | — | — | — | \$582.49 | 59,703.95 | 59,181.46 | — | — | — | \$522.49 |
| Somerset | 2,329.55 | 2,329.55 | — | — | — | — | 19,715.05 | 19,715.05 | — | — | — | — |
| Blackstone | 6,224.26 | 6,224.26 | — | — | — | — | 16,680.65 | 16,680.65 | — | — | — | — |
| Falmouth | 48,532.88 | 47,024.92 | — | 325.86 | \$1,082.10 | 100.00 | 113,422.33 | 111,707.59 | — | 269.67 | \$1,345.07 | 100.00 |
| Dudley | 6,371.61 | 6,371.61 | — | — | — | — | 25,592.02 | 25,592.02 | — | — | — | — |
| Templeton | 30,369.30 | 30,155.12 | — | — | — | 214.18 | 29,052.34 | 28,727.59 | — | — | — | 324.75 |
| Westport | 54,953.52 | 52,727.43 | — | 2,226.09 | — | — | 24,253.02 | 21,748.52 | — | 2,504.50 | — | — |
| Seekonk | 23,558.47 | 23,558.47 | — | — | — | — | 5,098.07 | 5,098.07 | — | — | — | — |
| Acushnet | 176.82 | 176.82 | — | — | — | — | 8,505.55 | 7,537.26 | — | — | 968.29 | — |
| Leicester | 10,768.02 | 10,768.02 | — | — | — | — | 13,507.31 | 13,507.31 | — | — | — | — |
| Dalton | 18,559.10 | 15,312.64 | — | 485.91 | 2,760.55 | — | 10,888.63 | 6,820.68 | — | 195.53 | 3,872.42 | — |
| Lee | 13,585.14 | 13,585.14 | — | — | — | — | 17,684.62 | 17,684.62 | — | — | — | — |
| Oxford | 24,006.34 | 23,517.77 | — | — | 488.57 | — | 37,737.96 | 37,377.87 | — | — | 360.09 | — |
| Williamstown | 153,656.29 | 153,656.29 | — | — | — | — | 52,203.31 | 52,203.31 | — | — | — | — |
| Warren | 25,097.15 | 25,097.15 | — | — | — | — | 31,422.25 | 31,422.25 | — | — | — | — |
| Rockport | 10,646.89 | 8,713.88 | — | — | 1,933.01 | — | 28,462.52 | 26,501.75 | — | — | 1,960.77 | — |
| Medfield | 46,196.54 | 46,196.54 | — | — | — | — | 11,104.91 | 11,104.91 | — | — | — | — |
| Provincetown | 11,666.66 | 11,666.66 | — | — | — | — | 6,468.01 | 6,468.01 | — | — | — | — |
| Westford | 20,448.66 | 20,377.78 | — | — | 70.88 | — | 22,988.83 | 22,784.11 | — | — | 204.72 | — |
| East Bridgewater | 11,861.62 | 11,861.62 | — | — | 201.83 | 231.01 | 10,684.03 | 10,266.19 | — | — | 186.83 | 231.01 |
| Wilmington | 31,951.46 | 30,676.09 | — | — | 225.37 | 1,050.00 | 36,330.22 | 36,016.10 | — | — | 175.35 | 138.77 |
| Holden | 15,039.60 | 15,039.60 | — | — | — | — | 18,282.45 | 18,282.45 | — | — | — | — |
| Longmeadow | 10,140.07 | 6,931.02 | \$798.06 | — | — | 2,410.99 | 20,640.04 | 16,178.05 | \$2,553.93 | — | — | 1,908.06 |
| Barre | 30,803.94 | 30,803.94 | — | — | — | — | 14,185.97 | 14,185.97 | — | — | — | — |
| Holbrook | 9,782.05 | 8,706.42 | — | — | 1,040.10 | 35.53 | 26,817.83 | 25,858.73 | — | — | 923.57 | 35.53 |
| Swansea | 2,116.52 | 1,741.52 | — | — | 375.00 | — | 25,479.61 | 25,479.61 | — | — | — | — |
| Wrentham | 8,729.85 | 8,460.52 | — | — | 269.33 | — | 10,026.45 | 9,722.87 | — | — | — | — |
| Dighton | 23,877.80 | 23,877.80 | — | — | — | — | 29,835.74 | 28,830.43 | — | 5.31 | 303.58 | — |
| Hopedale | 70,527.39 | 70,507.45 | — | — | 19.94 | — | 72,941.00 | 72,869.08 | — | — | 71.92 | — |
| Nantucket | 23,735.00 | 23,735.00 | — | — | — | — | 9,116.22 | 9,116.22 | — | — | — | — |
| Medway | 6,471.63 | 6,471.63 | — | — | — | — | 1,879.17 | 1,879.17 | — | — | — | — |
| East Longmeadow | 5,820.36 | 5,798.46 | — | — | — | — | 16,172.69 | 16,116.75 | — | — | — | — |
| West Bridgewater | 16,442.04 | 16,442.04 | — | — | — | — | 10,219.81 | 10,219.81 | — | — | — | 55.94 |

TABLE VII. — *Cash Balances* — Continued.

| Towns. (Population under 5,000) | CASH AT BEGINNING OF 1924 | | | | | | CASH AT END OF 1924 | | | | | |
|------------------------------------|---------------------------|---------|-------------------------------------|------------------------|---------------------------------|---|---------------------|-------------|-------------------------------------|------------------------|---------------------------------|---|
| | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Pub- lic Trust Fund | Private Trust Funds and Accounts | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Pub- lic Trust Fund | Private Trust Funds and Accounts |
| | | | | | | | | | | | | |
| Williamsburg | • | • | • | • | • | • | \$20,798.34 | \$20,117.86 | — | — | \$680.48 | — |
| Upton | • | • | • | • | • | • | 1,171.22 | 1,171.22 | — | — | — | — |
| Northborough | • | • | • | • | • | • | 52,403.08 | 15,701.58 | — | — | 1,768.25 | — |
| West Boylston | • | • | • | • | • | • | 13,563.65 | 13,304.98 | — | \$258.67 | — | — |
| Townsend | • | • | • | • | • | • | 2,935.35 | 2,814.48 | — | 33.25 | 87.62 | — |
| Georgetown | • | • | • | • | • | • | 28,007.34 | 27,932.34 | — | — | — | \$75.00 |
| Westminster | • | • | • | • | • | • | 16,247.45 | 10,438.62 | — | 245.73 | 5,563.10 | — |
| Lunenburg | • | • | • | • | • | • | 6,322.56 | 6,322.56 | — | — | — | — |
| Sturbridge | • | • | • | • | • | • | 6,816.21 | 6,070.17 | — | 588.96 | 157.08 | — |
| Cheshire | • | • | • | • | • | • | 3,614.68 | 3,499.70 | — | 114.98 | — | — |
| Stockbridge | • | • | • | • | • | • | 24,871.77 | 24,011.68 | — | 568.31 | — | — |
| Northfield | • | • | • | • | • | • | 40,273.45 | 40,263.45 | — | 10.00 | — | — |
| Salisbury | • | • | • | • | • | • | 15,054.57 | 14,725.62 | — | 328.95 | — | — |
| Millis | • | • | • | • | • | • | 9,924.11 | 9,924.11 | — | — | — | 70.66 |
| Marshfield | • | • | • | • | • | • | 20,442.92 | 20,372.26 | — | 63.24 | — | — |
| Dennis | • | • | • | • | • | • | 9,251.87 | 9,188.63 | — | — | — | — |
| Chatham | • | • | • | • | • | • | 4,538.63 | 4,538.63 | — | — | — | — |
| Westwood | • | • | • | • | • | • | 24,868.24 | 24,868.24 | — | — | — | — |
| North Reading | • | • | • | • | • | • | 21,762.92 | 21,762.92 | — | — | — | — |
| Duxbury | • | • | • | • | • | • | 9,613.09 | 9,613.09 | — | — | — | — |
| Middleton | • | • | • | • | • | • | 10,937.32 | 10,913.28 | — | 24.04 | — | — |
| Freetown | • | • | • | • | • | • | 1,043.03 | 355.18 | — | 75.00 | — | 612.85 |
| Nahant | • | • | • | • | • | • | 31,735.75 | 31,735.75 | — | — | — | — |
| Sheffield | • | • | • | • | • | • | 5,153.67 | 5,131.92 | — | 21.75 | — | — |
| Colrain | • | • | • | • | • | • | 12,912.67 | 12,912.67 | — | — | — | — |
| Mattapoisett | • | • | • | • | • | • | 984.58 | 984.58 | — | — | — | — |
| Buckland | • | • | • | • | • | • | 21,398.92 | 21,398.92 | — | — | — | — |
| Huntington | • | • | • | • | • | • | 6,106.48 | 5,841.93 | — | — | 264.50 | — |
| Shelburne | • | • | • | • | • | • | 11,239.05 | 11,239.05 | — | — | — | — |
| Yarmouth | • | • | • | • | • | • | 16,320.44 | 16,262.71 | — | 57.73 | — | — |
| Sterling | • | • | • | • | • | • | 13,655.95 | 13,649.54 | — | — | 6.41 | — |
| Bedford | • | • | • | • | • | • | 20,672.32 | 17,001.01 | — | 200.00 | 3,471.31 | — |
| Chester | • | • | • | • | • | • | 2,406.18 | 2,406.18 | — | — | — | — |
| Plainville | • | • | • | • | • | • | 2,956.88 | 1,342.98 | — | — | — | — |
| Pembroke | • | • | • | • | • | • | 1,747.12 | 459.14 | — | — | — | 1,613.90 |
| Sandwich | • | • | • | • | • | • | 28,010.58 | 28,010.58 | — | — | — | 293.65 |
| | | | | | | | | \$994.33 | — | — | — | — |

| | | | | | | | | | | | | | | |
|------------------|---|---|---|-----------|-----------|----------|--------|----------|--------|-----------|-----------|------------|--------|----------|
| Norwell | . | . | . | 4,808.29 | 4,767.70 | — | 40.59 | — | — | 2,101.41 | 2,052.08 | — | 49.33 | — |
| Lakeville | . | . | . | 12,870.77 | 12,870.77 | — | — | — | — | 18,060.81 | 18,060.81 | — | — | — |
| Newbury | . | . | . | 197.02 | 197.02 | — | — | — | — | 211.28 | 211.28 | — | — | — |
| Burlington | . | . | . | 1,794.34 | 1,794.34 | — | — | — | — | 3,471.95 | 3,471.95 | — | — | — |
| Tisbury | . | . | . | 14,502.36 | 14,502.36 | — | — | — | — | 20,068.80 | 20,068.80 | — | — | — |
| Littleton | . | . | . | 18,277.63 | 18,023.43 | — | 254.20 | — | — | 19,632.76 | 19,422.18 | — | — | 210.58 |
| Rowley | . | . | . | 6,268.01 | 6,268.01 | — | — | — | — | 8,204.00 | 8,204.00 | — | — | — |
| Essex | . | . | . | 3,643.30 | 3,635.96 | — | 7.34 | — | — | 8,507.76 | 8,501.66 | — | — | 6.10 |
| Brookfield | . | . | . | 1,699.27 | 1,114.68 | — | — | — | — | 4,272.35 | 3,928.60 | — | 76 | 342.99 |
| Russell | . | . | . | 13,872.55 | 13,872.55 | — | — | — | — | 15,118.40 | 15,118.40 | — | — | — |
| Sudbury | . | . | . | 15,747.77 | 15,113.15 | — | 347.83 | — | 286.79 | 7,630.47 | 6,983.92 | — | 315.64 | 380.91 |
| West Newbury | . | . | . | 7,165.91 | 7,097.57 | — | — | — | 68.34 | 4,810.90 | 4,394.39 | — | — | 416.51 |
| Erving | . | . | . | 19,372.22 | 19,372.22 | — | — | — | — | 21,498.56 | 21,498.56 | — | — | — |
| Lynnfield | . | . | . | 533.32 | 531.73 | — | 1.59 | — | — | 1,298.15 | 1,298.15 | — | — | — |
| Oak Bluffs | . | . | . | 1,771.22 | 1,671.22 | — | 100.00 | — | — | 4,930.28 | 4,930.28 | — | — | — |
| West Brookfield | . | . | . | 9,402.62 | 9,402.62 | — | — | — | — | 8,240.75 | 8,240.75 | — | — | — |
| Carver | . | . | . | 10,681.39 | 10,653.94 | — | 12.70 | 14.75 | — | 7,950.26 | 7,950.26 | — | — | — |
| Lincoln | . | . | . | 46,931.54 | 32,356.93 | 5,236.56 | 250.00 | 9,088.05 | — | 43,984.68 | 32,540.24 | \$5,420.89 | 460.68 | 7,562.87 |
| Sunderland | . | . | . | 2,317.58 | 2,317.58 | — | — | — | — | 1,183.38 | 1,183.38 | — | — | — |
| Marion | . | . | . | 30,712.16 | 30,712.16 | — | — | — | — | 29,903.07 | 29,903.07 | — | — | — |
| Southwick | . | . | . | 1,350.48 | 1,067.47 | — | 259.28 | 23.73 | — | 15,156.25 | 15,056.54 | — | 83.28 | 16.43 |
| Edgartown | . | . | . | 14,532.78 | 14,520.49 | — | — | 12.29 | — | 93,820.92 | 93,798.38 | — | — | 22.54 |
| Whately | . | . | . | 4,779.66 | 4,779.66 | — | — | — | — | 1,866.45 | 1,866.45 | — | — | — |
| Clarksburg | . | . | . | 3,990.07 | 3,990.07 | — | — | — | — | 16,793.95 | 16,793.95 | — | — | — |
| Norfolk | . | . | . | 28,926.09 | 28,926.09 | — | — | — | — | 30,127.61 | 30,127.61 | — | — | — |
| West Stockbridge | . | . | . | 5,503.87 | 5,503.87 | — | — | — | — | 6,596.64 | 6,593.11 | — | 3.53 | — |
| Stow | . | . | . | 9,677.24 | 8,879.14 | — | 21.00 | 798.10 | — | 8,510.53 | 7,419.39 | — | — | 1,091.14 |
| Lauesborough | . | . | . | 648.33 | — | — | — | 615.90 | — | 102.28 | — | — | — | 90.85 |
| Wenham | . | . | . | 7,629.53 | 7,629.53 | — | — | — | — | 4,363.35 | 4,363.35 | — | — | — |
| Derley | . | . | . | 2,530.39 | 2,530.39 | — | — | — | — | 3,747.70 | 3,747.70 | — | — | — |
| Tyringborough | . | . | . | 9,500.51 | 9,362.75 | — | — | 137.76 | — | 9,370.79 | 9,370.79 | — | — | — |
| Rochester | . | . | . | 6,661.66 | 6,162.36 | — | — | 499.30 | — | 6,453.76 | 6,452.86 | — | — | 840.90 |
| Orleans | . | . | . | 66,645.41 | 66,645.41 | — | — | — | — | 19,244.65 | 19,244.65 | — | — | — |
| Berlin | . | . | . | 12,640.81 | 12,640.81 | — | — | — | — | 12,283.13 | 12,282.07 | — | — | 1.06 |
| Hubbardston | . | . | . | 9,443.93 | 2,701.83 | — | — | 6,742.10 | — | 13,060.94 | 6,218.84 | 100.00 | — | 6,742.10 |
| Dover | . | . | . | 10,822.39 | 10,822.39 | — | — | — | — | 5,375.23 | 5,375.23 | — | — | — |
| Hinsdale | . | . | . | 349.48 | 349.48 | — | — | — | — | 1,436.93 | 1,436.93 | — | — | — |
| Mendon | . | . | . | 41.15 | 41.15 | — | — | — | — | 1,462.89 | 1,462.89 | — | — | — |
| Harvard | . | . | . | 13,783.62 | 11,635.04 | 138.25 | 915.45 | 1,094.88 | — | 12,491.35 | 9,653.39 | 408.84 | 920.41 | 1,508.71 |
| New Marlborough | . | . | . | 8,725.77 | 8,599.12 | — | 126.65 | — | — | 4,071.37 | 3,977.22 | — | 94.15 | — |
| Boylston | . | . | . | 1,356.34 | 1,356.34 | — | — | — | — | 3,384.87 | 3,384.87 | — | — | — |
| Conway | . | . | . | 47.31 | — | — | — | 47.31 | — | 3,549.14 | 3,549.14 | — | — | — |
| East Brookfield | . | . | . | 4,283.84 | 4,283.84 | — | — | — | — | 5,049.75 | 5,049.75 | — | — | — |
| Sherborn | . | . | . | 7,346.85 | 7,197.55 | — | — | 149.30 | — | 4,832.52 | 4,832.52 | — | — | 100.00 |

11.43

TABLE VII. — *Cash Balances* — Concluded.

| Towns. (Population under 5,000) | CASH AT BEGINNING OF 1924 | | | | | CASH AT END OF 1924 | | | | | | |
|------------------------------------|---------------------------|------------|-------------------------------------|------------------------|---------------------------------|---|------------|------------|-------------------------------------|------------------------|---------------------------------|---|
| | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Pub- lic Trust Fund | Private Trust Funds and Accounts | Total | General | Sinking and Invest- ment Fund | Perpetual Care Fund | Other Pub- lic Trust Fund | Private Trust Funds and Accounts |
| Ashfield | \$5,553.58 | \$5,453.58 | — | — | \$100.00 | — | \$8,205.57 | \$8,205.57 | — | — | — | — |
| Gill | 496.47 | 496.47 | — | — | — | — | 1,278.96 | 1,278.96 | — | — | — | — |
| Southampton | 2,951.65 | 1,695.25 | — | — | 1,256.40 | — | 2,041.40 | 1,003.12 | — | — | \$1,038.28 | — |
| Topshfield | 2,209.11 | 2,209.11 | — | — | — | — | 1,896.39 | 1,896.39 | — | — | — | — |
| Ashby | 9,210.95 | 9,210.95 | — | — | — | — | 5,956.20 | 5,956.20 | — | — | — | — |
| Barnardston | 803.68 | 803.68 | — | — | — | — | 1,340.55 | 1,322.35 | — | \$18.20 | — | — |
| Brimfield | 127.52 | 127.52 | — | — | — | — | 4,166.13 | 4,166.13 | — | — | — | — |
| Royalston | 7,602.30 | 7,602.30 | — | — | — | — | 13,427.78 | 13,427.78 | — | — | — | — |
| Charlemont | 10,025.13 | 10,025.13 | — | — | — | — | 11,527.08 | 11,527.08 | — | — | — | — |
| Graubury | 4,045.49 | 4,025.28 | — | — | 20.21 | — | 3,858.66 | 3,820.14 | — | — | 38.52 | — |
| Bolton | 5,945.85 | 5,844.56 | — | — | 101.29 | — | 15,356.39 | 15,252.05 | — | — | 104.34 | — |
| Wellfleet | 7,700.77 | 4,752.63 | — | \$2,948.14 | — | — | 289.55 | — | — | 289.55 | — | — |
| Becket | 3,288.31 | 3,230.60 | — | 57.71 | — | — | 3,181.15 | 3,107.86 | — | 73.29 | — | — |
| Brewster | 4,916.08 | 4,916.08 | — | — | — | — | 16,690.82 | 16,690.82 | — | — | — | — |
| Princeton | 241.83 | 241.70 | — | — | — | — | 1,557.69 | 1,557.69 | — | — | — | — |
| Eufield | 2,203.67 | 2,203.67 | — | — | — | — | 535.72 | 535.72 | — | — | — | — |
| Petersham | 6,710.91 | 6,685.91 | — | 25.00 | — | — | 5,871.92 | 5,871.92 | — | — | — | — |
| Leverett | 5,468.51 | 5,468.51 | — | — | — | — | 2,453.43 | 2,453.43 | — | — | — | — |
| Dana | 7,575.57 | 7,575.57 | — | — | — | — | 5,787.49 | 5,787.49 | — | — | — | — |
| Hampden | 1,375.75 | 1,375.75 | — | — | — | — | 5,579.21 | 5,579.21 | — | — | — | — |
| Richmond | 886.30 | 886.30 | — | — | — | — | 107.63 | 107.63 | — | — | — | — |
| Halifax | 2,695.38 | 2,695.38 | — | — | — | — | 2,519.01 | 2,519.01 | — | — | — | — |
| Granville | 4,829.26 | 4,829.26 | — | — | — | — | 1,885.08 | 1,885.08 | — | — | — | — |
| Paxton | 15,995.58 | 15,875.58 | — | 100.00 | — | \$20.00 | 4,115.49 | 4,085.46 | — | — | — | \$30.03 |
| Boxford | 194.87 | 194.87 | — | — | — | — | 1,298.97 | 1,298.97 | — | — | — | — |
| Oakham | 3,260.14 | 2,835.14 | — | 425.00 | — | — | 2,431.94 | 2,431.94 | — | — | — | — |
| New Salem | 8,321.14 | 8,321.14 | — | — | — | — | 10,570.39 | 10,570.39 | — | — | — | — |
| Pelham | 3,338.31 | 3,338.31 | — | — | — | — | 2,543.59 | 2,535.59 | — | — | 10.00 | — |
| Plympton | 8,368.15 | 8,368.15 | — | — | — | — | 11,533.48 | 11,533.48 | — | — | — | — |
| Carlisle | 1,996.68 | 1,944.26 | — | — | 52.42 | — | 2,677.38 | 2,541.34 | — | — | 135.04 | — |
| Hancock | 2,582.24 | 2,582.24 | — | — | — | — | 3,237.77 | 3,237.77 | — | — | — | 1.00 |
| Cumington | 749.52 | 749.52 | — | — | — | — | 541.34 | 537.56 | — | 3.78 | — | — |
| Turo | 5,848.93 | 5,659.55 | — | 189.38 | — | — | 2,582.82 | 2,374.72 | — | 208.10 | — | — |
| Eastham | 15,708.22 | 15,293.66 | — | — | 414.56 | — | 11,414.99 | 10,986.24 | — | — | 428.75 | — |
| Sandisfield | 1,856.89 | 1,856.89 | — | — | — | — | 3,535.45 | 3,535.45 | — | — | — | — |
| Egremont | 1,544.08 | 1,544.08 | — | — | — | — | 1,070.30 | 1,070.30 | — | — | — | — |

| | | | | | | | | | | |
|------------------|----------------|----------------|------------|-------------|-------------|-------------|----------------|----------------|-------------|-------------|
| Greenwich | 2,699.59 | — | — | — | 2,598.61 | — | — | 2,598.61 | — | — |
| Chesterfield | 8,134.31 | — | — | — | 9,367.74 | — | — | 9,367.74 | — | — |
| Blandford | 4,753.80 | — | — | — | 3,541.47 | — | — | 3,541.47 | 86.99 | — |
| Wales | 3,088.89 | — | — | — | 3,310.53 | — | — | 3,310.53 | — | — |
| Worthington | 478.96 | — | — | — | 234.81 | — | — | 3,840.67 | — | 244.15 |
| New Braintree | 55.21 | — | — | — | 55.21 | — | — | 203.75 | — | — |
| Savoy | 3,754.47 | — | — | — | 3,754.47 | — | — | 1,150.53 | — | — |
| Wendell | 10,379.85 | — | — | — | 10,379.85 | — | — | 11,108.21 | — | — |
| Otis | 1,666.41 | — | — | — | 1,666.41 | — | — | 1,379.48 | — | — |
| Windsor | 916.31 | — | — | — | 827.16 | — | — | 2,559.16 | — | — |
| Phillipston | 3,713.24 | — | — | — | 3,684.68 | — | — | 4,383.12 | — | 6.13 |
| Warwick | 4,474.06 | — | — | — | 3,796.42 | — | — | 5,252.14 | — | 441.45 |
| Florida | 17,532.92 | — | — | — | 17,522.68 | — | — | 11,309.81 | — | .60 |
| Hawley | 4,946.64 | — | — | — | 4,946.64 | — | — | 2,147.61 | — | — |
| Monterey | 1,007.60 | — | — | — | 1,007.60 | — | — | 2,695.27 | — | — |
| Dunstable | 3,190.57 | — | — | — | 2,628.04 | — | — | 1,156.15 | — | 221.78 |
| Westhampton | 6,370.05 | — | — | — | 6,370.05 | — | — | 7,184.78 | — | — |
| Boxborough | 2,216.51 | — | — | — | 2,216.51 | — | — | 2,898.66 | — | — |
| West Tisbury | 4,139.99 | — | — | — | 4,139.99 | — | — | 2,967.03 | — | — |
| Heath | 3,240.84 | — | — | — | 3,240.84 | — | — | 3,183.81 | — | — |
| Mashpee | 91.48 | — | — | — | 91.48 | — | — | 5,011.65 | — | — |
| Rowe | 1,743.54 | — | — | — | 1,743.54 | — | — | 1,021.42 | — | — |
| Planfield | 62.53 | — | — | — | 62.53 | — | — | 21.00 | — | — |
| Tyringham | 1,382.75 | — | — | — | 1,382.75 | — | — | 415.75 | — | — |
| Leyden | 595.12 | — | — | — | 595.12 | — | — | 909.81 | — | — |
| Goshen | 1,875.51 | — | — | — | 340.38 | — | — | 3,393.31 | — | — |
| Chilmark | 738.16 | — | — | — | 738.16 | — | — | 1,546.72 | — | — |
| Washington | 2,045.47 | — | — | — | 2,045.47 | — | — | 3,147.62 | — | — |
| Prescott | 227.96 | — | — | — | 227.96 | — | — | 1,800.86 | — | — |
| Middlefield | 1,004.53 | — | — | — | 1,004.53 | — | — | 369.23 | — | — |
| Alford | 346.56 | — | — | — | 346.56 | — | — | 929.99 | — | — |
| Shutesbury | 4,047.30 | — | — | — | 4,047.30 | — | — | 7,560.51 | — | — |
| Montgomery | 33.49 | — | — | — | 33.49 | — | — | 849.83 | — | — |
| Gay Head | 279.98 | — | — | — | 279.98 | — | — | 1,161.71 | — | — |
| Tolland | 231.02 | — | — | — | 231.02 | — | — | — | — | — |
| Monroe | 3,635.12 | — | — | — | 3,635.12 | — | — | 15,546.86 | — | — |
| Gosnold | 5,287.89 | — | — | — | 5,287.89 | — | — | 10,044.57 | — | — |
| Holland | 1,751.56 | — | — | — | 1,737.66 | — | — | 3,008.15 | — | — |
| Peru | 112.65 | — | — | — | 112.65 | — | — | 225.58 | — | — |
| New Ashford | — | — | — | — | — | — | — | — | — | — |
| Mount Washington | 1,491.85 | — | — | — | 1,491.85 | — | — | 504.90 | — | — |
| 237 Towns | \$2,888,302.25 | \$2,783,598.55 | \$8,425.24 | \$14,529.05 | \$67,783.60 | \$13,965.81 | \$3,145,139.16 | \$3,036,072.84 | \$9,728.92 | \$11,357.10 |
| | | | | | | | | | \$75,819.40 | \$12,160.90 |

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